CISYLRP6Q5

Form **990** Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047 **2007** Open to Public Inspection 0806

A For the 2007 calendar year, or tax year beginning 07/01, 2007, and ending 06/30/2008

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

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

C Name of organization: YELLOWSTONE BOYS AND GIRLS RANCH

Number and street (or P O. box if mail is not delivered to street address): 1732 S 72ND STREET WEST — Room/suite:

City or town, state or country, and ZIP + 4: BILLINGS, MT 59106

D Employer identification number: 81-0262019

E Telephone number: (406) 655-2100

F Accounting method: Cash [ ] Accrual [X] 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 [X]

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 [X]

G Website: ▶ WWW.YBGR.ORG

J Organization type (check only one) ▶ [X] 501(c) (3) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

I Group Exemption Number ▶

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.

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

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 21,754,109.

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

SCANNED APR

1	Contributions, gifts, grants, and similar amounts received				
a	Contributions to donor advised funds	1a			
b	Direct public support (not included on line 1a)	1b	2,231,318.		
c	Indirect public support (not included on line 1a)	1c			
d	Government contributions (grants) (not included on line 1a)	1d	557,512.		
e	Total (add lines 1a through 1d) (cash $ 2,604,546. noncash $ 184,284.)			1e	2,788,830.
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	17,332,364.
3	Membership dues and assessments			3	
4	Interest on savings and temporary cash investments			4	17,989.
5	Dividends and interest from securities			5	8,189.
6a	Gross rents	6a	154,973.		
b	Less: rental expenses	6b	129,649.		
c	Net rental income or (loss) Subtract line 6b from line 6a			6c	25,324.
7	Other investment income (describe ▶)			7	

Revenue

		(A) Securities		(B) Other		
8a	Gross amount from sales of assets other than inventory	2,145.	8a	160,590.		
b	Less: cost or other basis and sales expenses	263.	8b	207,528.		
c	Gain or (loss) (attach schedule)	1,882.	8c	-46,938.		
d	Net gain or (loss). Combine line 8c, columns (A) and (B)				8d	-45,056.

9	Special events and activities (attach schedule). If any amount is from gaming, check here ▶ [ ]				
a	Gross revenue (not including $ ____ of contributions reported on line 1b)	9a			
b	Less: direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events. Subtract line 9b from line 9a			9c	
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less: cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a			10c	
11	Other revenue (from Part VII, line 103)			11	1,289,029.
12	**Total revenue.** Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			12	21,416,669.
13	Program services (from line 44, column (B))			13	20,080,324.
14	Management and general (from line 44, column (C))			14	2,871,921.
15	Fundraising (from line 44, column (D))			15	
16	Payments to affiliates (attach schedule)			16	
17	**Total expenses.** Add lines 16 and 44, column (A)			17	22,952,245.
18	Excess or (deficit) for the year. Subtract line 17 from line 12			18	-1,535,576.
19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	11,230,525.
20	Other changes in net assets or fund balances (attach explanation) STMT. 5			20	-40,376.
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20			21	9,654,573.

Expenses — Net Assets

Recd 3-8-2010

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2007)

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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
22a Grants paid from donor advised funds (attach schedule) (cash $ ______ noncash $ ______) If this amount includes foreign grants, check here ▶ ☐	22a				
22b Other grants and allocations (attach schedule) (cash $ ______ noncash $ ______) If this amount includes foreign grants, check here ▶ ☐	22b				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a	107,142.		107,142.	
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b				
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)	25c				
26 Salaries and wages of employees not included on lines 25a, b, and c	26	12,416,867.	11,097,536.	1,319,331.	
27 Pension plan contributions not included on lines 25a, b, and c	27	152,484.	174,439.	-21,955.	
28 Employee benefits not included on lines 25a - 27	28	1,215,027.	1,084,061.	130,966.	
29 Payroll taxes	29	1,296,461.	1,159,323.	137,138.	
30 Professional fundraising fees	30				
31 Accounting fees	31	82,785.		82,785.	
32 Legal fees	32	45,540.	24,824.	20,716.	
33 Supplies	33	1,639,680.	1,427,041.	212,639.	
34 Telephone	34	177,802.	142,521.	35,281.	
35 Postage and shipping	35	28,058.	20,835.	7,223.	
36 Occupancy	36	329,583.	303,039.	26,544.	
37 Equipment rental and maintenance	37	592,085.	419,773.	172,312.	
38 Printing and publications	38	19,584.	5,531.	14,053.	
39 Travel	39	308,913.	266,536.	42,377.	
40 Conferences, conventions, and meetings	40	87,012.	75,067.	11,945.	
41 Interest	41	146,770.	131,752.	15,018.	
42 Depreciation, depletion, etc. (attach schedule)	42	875,206.	766,177.	109,029.	
43 Other expenses not covered above (itemize):					
a STMT 6	43a	3,431,246.	2,981,869.	449,377.	
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g	43g				
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	22,952,245.	20,080,324.	2,871,921.	

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 $ ______ ; (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? ▶SEE STATEMENT 7 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 SEE STATEMENT 9 (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	20,080,324.
b (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
c (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
d (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
e Other program services (attach schedule) (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	20,080,324.

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			436,379.	45	1,029,171.
46 Savings and temporary cash investments				46	
47a Accounts receivable	47a	2,691,587.			
b Less allowance for doubtful accounts	47b		2,707,438.	47c	2,691,587.
48a Pledges receivable	48a				
b Less allowance for doubtful accounts	48b			48c	
49 Grants receivable				49	
50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)				50a	
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	
51a Other notes and loans receivable (attach schedule)	51a				
b Less allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use			308,121.	52	291,447.
53 Prepaid expenses and deferred charges			16,975.	53	156,677.
54a Investments - publicly-traded securities ▶ [ ] Cost [X] FMV			174,443.	54a	159,933.
b Investments - other securities (attach schedule) ▶ [ ] Cost [ ] FMV				54b	
55a Investments - land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation (attach schedule)	55b			55c	
56 Investments - other (attach schedule)				56	
57a Land, buildings, and equipment: basis	57a	21,147,145.			
b Less: accumulated depreciation (attach schedule)	57b	10,168,064.	11,009,664.	57c	10,979,081.
58 Other assets, including program-related investments (describe ▶ STMT 11)			560,641.	58	1,093,677.
59 **Total assets** (must equal line 74). Add lines 45 through 58			15,213,661.	59	16,401,573.
Liabilities					
60 Accounts payable and accrued expenses			1,829,044.	60	4,864,134.
61 Grants payable				61	
62 Deferred revenue				62	
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64a Tax-exempt bond liabilities (attach schedule)				64a	
b Mortgages and other notes payable (attach schedule) STMT 12			870,784.	64b	648,557.
65 Other liabilities (describe ▶ STMT 16)			1,283,308.	65	1,234,309.
66 **Total liabilities.** Add lines 60 through 65			3,983,136.	66	6,747,000.
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ [X] and complete lines *67 through 69 and lines 73 and 74.*					
67 Unrestricted			11,230,525.	67	9,554,219.
68 Temporarily restricted				68	100,354.
69 Permanently restricted				69	
Organizations that do not follow SFAS 117, check here ▶ [ ] 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)			11,230,525.	73	9,654,573.
74 **Total liabilities and net assets/fund balances.** Add lines 66 and 73			15,213,661.	74	16,401,573.

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	21,505,942.
b	Amounts included on line a but not on Part I, line 12:				
1	Net unrealized gains on investments	b1	-40,376.		
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify) SEE STATEMENT 17	b4	129,649.		
	Add lines b1 through b4			b	89,273.
c	Subtract line b from line a			c	21,416,669.
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			
	Add lines d1 and d2			d	
e	Total revenue (Part I, line 12) Add lines c and d			e	21,416,669.

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

a	Total expenses and losses per audited financial statements			a	23,081,894.
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): SEE STATEMENT 18	b4	129,649.		
	Add lines b1 through b4			b	129,649.
c	Subtract line b from line a			c	22,952,245.
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			
	Add lines d1 and d2			d	
e	Total expenses (Part I, line 17). Add lines c and d			e	22,952,245.

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
SEE STATEMENT 19		98,662.	7,441.	1,039.

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

			Yes	No
75a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ 9			
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) STMT. 21	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
	-0-	-0-	-0-	-0-

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
78a	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
80a	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 ☐ exempt or ☐ nonexempt			
81a	Enter direct and indirect political expenditures. (See line 81 instructions.) 81a			
b	Did the organization file Form 1120-POL for this year?	81b		X

Part VI Other Information *(continued)*

			Yes	No
82a	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			
83a	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	N/A	
84a	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	
85a	*501(c)(4), (5), or (6).* Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b	N/A	
	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 N/A			
d	Section 162(e) lobbying and political expenditures 85d N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A	
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	N/A	
86	*501(c)(7) orgs.* Enter: a Initiation fees and capital contributions included on line 12 86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A			
87	*501(c)(12) orgs* Enter: a Gross income from members or shareholders 87a N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A			
88a	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
89a	*501(c)(3) organizations* Enter: Amount of tax imposed on the organization during the year under section 4911 ▶ N/A, section 4912 ▶ N/A, section 4955 ▶ N/A			
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 ▶ N/A			
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ N/A			
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		X

90a List the states with which a copy of this return is filed ▶ MT,

b Number of employees employed in the pay period that includes March 12, 2007 (See instructions.) 90b 395

91a The books are in care of ▶ JOHN TESCHER Telephone no ▶ 406-655-2100

Located at ▶ 1732 S 72ND STREET WEST BILLINGS, MT ZIP + 4 ▶ 59106-3599

			Yes	No
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		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 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 YOUTH SERVICE REVENUE					17,332,364.
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			14	17,989.	
96 Dividends and interest from securities			14	8,189.	
97 Net rental income or (loss) from real estate					
a debt-financed property	531120	-72,719.	16	-8,179.	
b not debt-financed property			16	106,222.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	-45,056.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a STMT 22				587,879.	701,150.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		-72,719.		667,044.	18,033,514.

105 Total (add line 104, columns (B), (D), and (E)) ▶ 18,627,839.

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).
	STMT 23

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
	%			
	%			
	%			
	%			

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).*

	Yes	No
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.	N/A	

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

	Yes	No
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.	N/A	

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

	Yes	No
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?	N/A	

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] Signature of officer — Date 2-01-2010

▶ John G. TESCHER, CFO — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ [signature]	Date 3/1/2010	Check if self-employed ▶ ☐	Preparer's SSN or PTIN (See Gen. Inst. X) P00242610
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ KPMG LLP, 801 SECOND AVENUE, SUITE 900, SEATTLE, WA 98104		EIN ▶ 13-5565207	Phone no. ▶ 206-913-4000

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

OMB No. 1545-0047
2007

Name of the organization: YELLOWSTONE BOYS AND GIRLS RANCH
Employer identification number: 81-0262019

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
JONATHAN BIRNKRANT	STAFF PSYCHIATRIST 31.09	253,800.	2,414.	1,700.
JOSEPH RICH	MEDICAL DIRECTOR 30.31	168,892.	1,137.	NONE
KELLI FREUND-BEGLEY	CLINICAL NURSE 40.31	87,036.	5,100.	4,252.
DALE ORTH	COO - RESIDENTIAL 40.00	89,875.	13,488.	NONE
JEANINE HOLT-SEAVY	VP HUMAN RESOURCES 41.08	85,363.	2,293.	1,275.
Total number of other employees paid over $50,000 . . ▶	5			

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
SEE STATEMENT 24		
Total number of others receiving over $50,000 for professional services . . . . ▶ 6		

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 . . . . ▶ NONE		

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 ▶ $ 90,940. (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)?	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3a	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.) STMT.25	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
4a	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 or donor advised funds owned at the end of the tax year ▶	10.		
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶	100,354.		
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 rights to provide advice on the distribution or investment of amounts in such funds or accounts ▶			
g	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶			

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 ▶

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.)

11a [X] 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.)

11b [ ] 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? Yes	No	(e) Amount of support
Total ▶					

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.)	1,829,725.	1,978,574.	2,491,030.	1,278,118.	7,577,447.
16 Membership fees received					
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	18,465,500.	16,778,933.	16,406,334.	14,842,096.	66,492,863.
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	41,706.	119,355.	99,442.	86,415.	346,918.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
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					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	20,336,931.	18,876,862.	18,996,806.	16,206,629.	74,417,228.
24 Line 23 minus line 17.	1,871,431.	2,097,929.	2,590,472.	1,364,533.	7,924,365.
25 Enter 1% of line 23	203,369.	188,769.	189,968.	162,066.	

26 **Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24 ▶ 26a 158,487.

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

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ 26c 7,924,365.

d Add Amounts from column (e) for lines 18 346,918. 19 ____ 22 ____ 26b ____ ▶ 26d 346,918.

e Public support (line 26c minus line 26d total) ▶ 26e 7,577,447.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 95.6221 %

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

NOT APPLICABLE

(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

d Add Line 27a total. . . ____ and line 27b total . . ____ ▶ 27d

e Public support (line 27c total minus line 27d total) ▶ 27e

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 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h %

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.) NOT APPLICABLE
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Line	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?	31		
	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?	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 11 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768) NOT APPLICABLE

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		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table -	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

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	$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

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) ▶	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

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	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body	X		90,940.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h.)			90,940.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities. STMT 26

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 14 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

FORM 990 - GENERAL EXPLANATION ATTACHMENT

ACCUMULATED DEPRECIATION
PART IV, LINE 57

PROPERTY	BASIS	ACCUMULATED DEPR	NET BOOK VALUE
LAND	381,690		381,690
LAND IMPROVEMENTS	2,836,577	1,440,102	1,396,475
BUILDINGS	13,244,294	5,375,338	7,868,956
EQUIPMENT	3,654,046	2,796,531	857,516
VEHICLES	927,085	556,094	370,991
CONSTRUCTION IN PROGESS	103,453		103,453

STATEMENT 1

FORM 990 - GENERAL EXPLANATION ATTACHMENT

DEPRECIATION EXPENSE
PART II, LINE 42.

PROPERTY	BOY A/D	DEPR EXPENSE	RETIREMENTS	EOY ACCUM DEPR
LAND IMPRVMNTS	1,321,552	133,876	(15,327)	1,440,102
BLDGS & IMPRVMNTS	5,126,578	383,852	(135,093)	5,375,338
EQUIPMENT	3,583,815	269,179	(1,056,463)	2,796,531
VEHICLES	565,365	94,132	(103,403)	556,094
TOTAL	10,597,311	881,038	1,206,563	10,168,064

STATEMENT 2

FORM 990 - GENERAL EXPLANATION ATTACHMENT

GAIN/LOSS FROM SALE OF SECURITIES / OTHER ASSETS
PART 1, LINE 8

SALE OF PUBLICLY TRADED SECURITIES

GROSS SALES PRICE:	13,387
BASIS:	11,505
GAIN(LOSS):	1,882

SALE OF OTHER ASSETS

GROSS SALES PRICE:	160,590
BASIS:	207,528
GAIN(LOSS):	(46,938)

FORM 990 - GENERAL EXPLANATION ATTACHMENT

RELATED PARTY ACTIVITIES
SCHEDULE A, PART III, LINE 2(C)

LINE 2(C)

BOARD MEMBER, KEN FRAZIER'S LAW FIRM RECEIVED $73,360 IN PAYMENT FOR LEGAL SERVICES RENDERED FOR THE YELLOWSTONE BOYS & GIRLS RANCH.

LINE 2(D)

TOBIN MCFARLANE, SON OF GLENN MCFARLANE, CEO, RECEIVED $19,341 IN PAYMENT FOR SERVICES OF WORK PERFORMED AT YBGR.

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

DESCRIPTION		AMOUNT
UNREALIZED LOSS ON INVESTMENTS		40,376.
	TOTAL	40,376.

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL
CLIENT EDUCATION	1,582,648.	1,582,648.	
PROFESSIONAL FEES	1,070,309.	714,405.	355,904.
INSURANCE	501,366.	443,738.	57,628.
BAD DEBTS	198,722.	187,935.	10,787.
JUDGEMENTS	32,000.	21,878.	10,122.
DUES	30,928.	21,145.	9,783.
BANK/FINANCE CHARGE	8,937.	6,110.	2,827.
LICENSES	4,233.	2,894.	1,339.
MISCELLANEOUS	2,103.	1,116.	987.
TOTALS	3,431,246.	2,981,869.	449,377.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

YELLOWSTONE BOYS AND GIRLS RANCH, INC. (YBGR) PROVIDES QUALITY EDUCATION AND TREATMENT SERVICES, WHICH PROMOTE THE EMOTIONAL, BEHAVIORAL, SPIRITUAL, AND PHYSICAL DEVELOPMENT OF CHILDREN, ADOLESCENTS AND THEIR FAMILIES.

YBGR HAS BEEN SERVING YOUTH AND FAMILIES SINCE 1957 AND IS AN ACCREDITED, PRIVATE, NOT-FOR-PROFIT MULTI-SERVICE ORGANIZATION PROVIDING MENTAL HEALTH PROGRAMS AND SERVICES TO EMOTIONALLY DISTURBED YOUTH AND THEIR FAMILIES. THE PSYCHIATRIC RESIDENTIAL TREATMENT CENTER IS LOCATED ON A 400-ACRE CAMPUS, WEST OF BILLINGS, MONTANA, AND SERVES BOYS (AGES 6-18) AND GIRLS (AGES 12-18), AND IS DESIGNED FOR YOUTH THAT HAVE NOT RESPONDED TO LESS INTENSIVE TREATMENT, SUPPORT OR STRUCTURE WITHIN THEIR COMMUNITIES. THERE ARE 100 TO 115 CHILDREN IN RESIDENTIAL TREATMENT AT ANY GIVEN TIME, GENERALLY ABOUT 60% ARE MALE AND 40% FEMALE.

THE RESIDENTIAL PSYCHIATRIC TREATMENT CENTER HAS PROVIDED SERVICES TO YOUTH FROM 39 STATES. DURING THE YEAR ENDING IN 2008, YOUTH WERE SERVED FROM ALASKA, CALIFORNIA, ILLINOIS, MONTANA, NEVADA, OKLAHOMA, TEXAS, AND WYOMING. THE TOP DIAGNOSIS FOR THESE YOUTH WAS ADHD, BIPOLAR, DEPRESSIVE DISORDERS, MOOD DISORDER, OPPOSITIONAL DEFIANT, POSTTRAUMATIC STRESS, REACTIVE ATTACHMENT, AND SCHIZOAFFECTIVE.

YOUTH IN RESIDENTIAL PSYCHIATRIC TREATMENT ARE EACH MATCHED WITH A THERAPIST WHO WORKS WITH THEM THROUGHOUT THEIR RESIDENTIAL STAY PROVIDING INDIVIDUAL, GROUP AND FAMILY THERAPY. CHEMICAL DEPENDENCY TREATMENT IS PROVIDED CONCURRENTLY FOR YOUTH WITH CO-OCCURRING SUBSTANCE ABUSE AND INCLUDES INTENSIVE WEEKLY SESSIONS, SUPPORT GROUPS AND FAMILY THERAPY WEEK. OCCUPATIONAL, EQUINE, PET AND EXPERIENTIAL THERAPIES ARE AVAILABLE FOR SPECIFIC YOUTH WHEN PRESCRIBED BY THEIR TREATMENT TEAM. AN ACCREDITED SCHOOL IS LOCATED ON THE CAMPUS. TEACHERS ARE LICENSED WITH ENDORSEMENTS IN REGULAR OR SPECIAL EDUCATION. FINE ARTS INCLUDES ELECTIVES IN ART, MUSIC, AND CHOIR. PRACTICAL ARTS INCLUDES CLASSES IN DRAFTING, SMALL ENGINES, WELDING, WOODWORKING, HORTICULTURE AND HORSEMANSHIP.

IN ADDITION TO RESIDENTIAL PSYCHIATRIC TREATMENT, YBGR OFFERS MULTIPLE COMMUNITY BASED SERVICES (CBS). CBS IS A LICENSED AND ACCREDITED MENTAL HEALTH CENTER PROVIDING MULTIPLE SERVICES THAT EXPAND YBGR'S CONTINUUM OF CARE INTO COMMUNITIES. THE CBS PROGRAMS FOCUS ON PREVENTION AND WORK WITH CHILDREN AND FAMILIES TO PROVIDE SUPPORT AND TREATMENT. CBS SERVES BETWEEN 500 AND 650 CHILDREN EACH DAY IN PROGRAMS THAT INCLUDE THERAPEUTIC FOSTER CARE, YOUTH CASE MANAGEMENT, COMPREHENSIVE SCHOOL AND COMMUNITY TREATMENT, THERAPEUTIC FAMILY LIVING, AND COMMUNITY HOMES. THE CBS TEAM MEMBERS WORK CLOSELY WITH AT-RISK YOUTH AND FAMILIES TO PROVIDE MENTAL HEALTH SERVICES IN

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

A SUPPORTIVE AND STRUCTURED ENVIRONMENT.

YBGR COLLABORATES WITH OTHER AGENCIES AND ORGANIZATIONS TO REDUCE DUPLICATION OF SERVICES AND PROVIDE THE BEST POSSIBLE CARE TO YOUTH AND THEIR FAMILIES.

QUOTES FROM FORMER YOUTH:
"I WAS AT YBGR FOR 2 YEARS AND IT TRULY DID MAKE A DIFFERENCE THAT I KNEW SOMEBODY CARED" (AF).
"YELLOWSTONE BOYS AND GIRLS RANCH DID MORE THAN HELP ME WITH TREATMENT ISSUES, YBGR HELPED BE GROW UP AND BECOME A BETTER PERSON. I LEARNED TO WELD AT YELLOWSTONE'S VOCATIONAL PROGRAM AND NOW WELDING PLAYS A BIG PART IN MY CURRENT JOB" (TE).

FORM 990, PART III - PROGRAM SERVICE ACCOMPLISHMENTS

PROGRAM SERVICE ACCOMPLISHMENT A

YELLOWSTONE BOYS AND GIRLS RANCH (YBGR) HAS SERVED YOUTH FROM 39 STATES SINCE 1957. YBGR IS AN ACCREDITED, COMPREHENSIVE SERVICES AGENCY PROVIDING PSYCHIATRIC AND MENTAL HEALTH SERVICES FOR EMOTIONALLY DISTURBED YOUTH AND THEIR FAMILIES. YOUTH ARE TREATED IN THE LEAST RESTRICTIVE SETTING POSSIBLE. THE YBGR CONTINUUM OF CARE INCLUDES THERAPEUTIC FOSTER CARE, YOUTH CASE MANAGEMENT, COMPREHENSIVE SCHOOL AND COMMUNITY TREATMENT, THERAPEUTIC FAMILY LIVING, COMMUNITY HOMES AND RESIDENTIAL PSYCHIATRIC TREATMENT. YBGR PROVIDES SERVICES TO BETWEEN 550 AND 750 YOUTH AND THEIR FAMILIES EACH DAY. SCHOOL-BASED AND IN-HOME COMMUNITY TREATMENT SERVICES WERE EXPANDED IN THE 2007-2008 FISCAL YEAR. YBGR DEVELOPED AN INTEGRATED ELECTRONIC TREATMENT RECORD AND ACCOUNTING SOFTWARE SYSTEM.

YBGR ACQUIRED THE GARFIELD SCHOOL BUILDING WITH THE INTENT TO REMODEL AND CREATE A COMMUNITY HUMAN SERVICE CENTER IN DOWNTOWN BILLINGS. WITH THAT IN MIND, YBGR DEVELOPED AN AGREEMENT WITH MONTANA STATE UNIVERSITY-BILLINGS TO DEVELOP LIFE SKILLS AND EDUCATION PROGRAMS FOR AT-RISK ADULTS AND TEENS IN LOWER INCOME NEIGHBORHOODS OF BILLINGS. UTILIZING YBGR PROPERTY, SEVERAL AGENCIES HAVE COLLABORATED TO PROVIDE SERVICES TO YOUTH AND FAMILIES. FOR EXAMPLE, YBGR ASSISTS OTHER NON-PROFIT AGENCIES WITH BOARD DEVELOPMENT AND CAPITAL IMPROVEMENT TRAINING THROUGH GRANT FUNDS PROVIDED BY THE COMMUNITIES EMPOWERING YOUTH PROJECT, A FEDERAL GRANT AWARDED TO YBGR. YBGR IS THE FIDUCIARY PARTNER WITH THE YELLOWSTONE COUNTY KIDS MANAGEMENT AUTHORITY (KMA) AND THE STATE OF MONTANA, TO COLLABORATE IN ORDER TO PROVIDE IMPROVED TREATMENT SERVICES TO YOUTH AND FAMILIES. YBGR PARTICIPATES WITH STATE AGENCIES AND OTHER PROVIDERS TO DEVELOP IMPROVED SYSTEMS OF CARE. YBGR HAS WORKED CLOSELY WITH THE IN-CARE NETWORK TO DEVELOP CASE-MANAGEMENT AND IN-HOME SERVICE PROGRAMS FOR NATIVE AMERICAN STUDENTS AND FAMILIES IN THE BILLINGS PUBLIC SCHOOL SYSTEM.

YBGR DEVELOPED AND IMPLEMENTED THE SAIL TREATMENT MODEL FOR YOUTH AND STAFF. THE SAIL MODEL WAS DEVELOPED AS A GUIDE FOR THE TREATMENT OF CHILDREN/YOUTH IN THE YBGR PSYCHIATRIC RESIDENTIAL TREATMENT PROGRAM. IT IS A BROAD-BASED APPROACH FOCUSED ON HELPING EMOTIONALLY DAMAGED CHILDREN/YOUTH RECOVER FROM THE EFFECTS OF ADVERSE CHILDHOOD EXPERIENCES

FORM 990, PART III - PROGRAM SERVICE ACCOMPLISHMENTS

AND LIFE IMPACTING SITUATIONS, OR BETTER DEAL WITH THE IMPACT OF BIOLOGICALLY BASED EMOTIONAL DISTURBANCE. THE COMPONENTS OF THE SAIL MODEL ARE A GUIDE FOR YBGR IN DEVELOPING A CULTURE WITH FOUR DOMINANT CHARACTERISTICS, WHICH SERVE AS GOALS RELATED TO A QUALITY TREATMENT ENVIRONMENT. (1) SAFETY - TO PROMOTE A NON-VIOLENT, NURTURING ENVIRONMENT BASED UPON BELIEFS, NORMS, METHODS AND PROTECTIVE STRUCTURES. (2) AFFECT REGULATION - TO PROMOTE VALUING RESPECT FOR THE INDIVIDUAL, THERAPEUTIC COMMUNICATION, HEALTHY RELATIONSHIPS, AND AFFECTIVE REGULATION SKILLS. (3) INTEGRATION OF DEVELOPMENTAL TASKS - PHYSICAL, PSYCHOLOGICAL, SOCIAL, EDUCATIONAL, SPIRITUAL - INCORPORATING ACCURATE ASSESSMENT OF DEVELOPMENTAL STRENGTHS AND DEFICITS WITH GOALS FOCUSED TOWARD ADVANCEMENT ALONG A HEALTHY DEVELOPMENTAL PATH. (4) LIVING LEARNING ENVIRONMENT - EVERY PERSON WHO WORKS OR LIVES AT YBGR HAS A ROLE IN THE COMMUNITY. EVERY INTERACTION PROVIDES AN OPPORTUNITY FOR TEACHING, LEARNING, PRACTICING, AND INCORPORATING NEW SKILLS AND BEHAVIORS. IN ADDITION TO THE SAIL MODEL, THE EIGHT (8) ORGANIZATIONAL VALUES OF YBGR HELP YOUTH IN TREATMENT REDEFINE "NORMAL" IN THEIR LIVES. THESE VALUES ARE: EXCELLENCE, FAITH, HOPE, INTEGRITY, RELATIONSHIPS, RESPECT, SAFETY, AND STEWARDSHIP. DAMAGE TO THE BODY, MIND, AND SOUL EXPERIENCED BY SO MANY OF OUR CHILDREN/YOUTH NECESSITATES A TREATMENT SETTING AND MODEL THAT MUST ATTEND TO ALL OF THESE DOMAINS SIMULTANEOUSLY, THROUGH THE USE OF A UNITED AND INTEGRATED MIX OF INDIVIDUAL, GROUP, FAMILY, MILIEU, AND MEDICAL APPROACHES/INTERVENTIONS. UNDERLYING THESE APPROACHES/INTERVENTIONS ARE IDEOLOGICAL AND THEORETICAL FOUNDATIONS.

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	ENDING BOOK VALUE
INSURANCE CASH SURRENDER VALUE	733,900.
ASSETS HELD FOR SALE	359,777.
TOTALS	1,093,677.

STATEMENT 11

FORM 990, PART IV - MORTGAGES AND OTHER NOTES PAYABLE

LENDER: YBGR FOUNDATION LOC
ORIGINAL AMOUNT: 300,000.
INTEREST RATE: 5.000000
DATE OF NOTE: 12/17/2007
MATURITY DATE: 06/30/2010
REPAYMENT TERMS: INTEREST PAYABLE QUARTERLY
SECURITY PROVIDED: NONE
PURPOSE OF LOAN: ADDITIONAL FUNDING FOR OPERATIONS

BEGINNING BALANCE DUE .... 300,000.
ENDING BALANCE DUE .... 250,000.

LENDER: LYFORD, WILLIAM & PATRICIA
ORIGINAL AMOUNT: 283,000.
INTEREST RATE: 7.000000
DATE OF NOTE: 12/20/2005
MATURITY DATE: 12/31/2008
REPAYMENT TERMS: INTEREST PAYABLE ANNUALLY
SECURITY PROVIDED: PROPERTY
PURPOSE OF LOAN: BUILDING PURCHASE

BEGINNING BALANCE DUE .... 283,000.
ENDING BALANCE DUE .... 283,000.

LENDER: FIRST INTERSTATE BANK CEO TRUCK
ORIGINAL AMOUNT: 33,523.
INTEREST RATE: 8.000000
DATE OF NOTE: 11/24/2006
MATURITY DATE: 11/24/2009
REPAYMENT TERMS: DUE IN FULL AT MATURITY
SECURITY PROVIDED: VEHICLE
PURPOSE OF LOAN: VEHICLE PURCHASE

BEGINNING BALANCE DUE .... 33,523.
ENDING BALANCE DUE .... 15,000.

LENDER: JOHN DEERE CREDIT
ORIGINAL AMOUNT: 20,368.
INTEREST RATE: 4.630000
DATE OF NOTE: 03/16/2007
MATURITY DATE: 09/14/2009
REPAYMENT TERMS: SEMI-ANNUAL PMT OF $4360 (INCLUDES P&I)
SECURITY PROVIDED: EQUIPMENT
PURPOSE OF LOAN: EQUIPMENT PURCHASE

BEGINNING BALANCE DUE	20,368.
ENDING BALANCE DUE	12,467.

LENDER: FIRST INTERSTATE BANK GARFIELD
ORIGINAL AMOUNT: 300,100.
INTEREST RATE: 5.500000
DATE OF NOTE: 12/20/2007
MATURITY DATE: 12/20/2008
REPAYMENT TERMS: INTEREST PAYABLE MONTHLY
SECURITY PROVIDED: NONE
PURPOSE OF LOAN: ADDITIONAL FUNDING FOR OPERATIONS

BEGINNING BALANCE DUE	300,100.
ENDING BALANCE DUE	300,100.

LENDER: ROCKY MOUNTAIN CONTRACT SERVICE
ORIGINAL AMOUNT: 80,000.
DATE OF NOTE: 12/18/2007
MATURITY DATE: 03/01/2023
REPAYMENT TERMS: ANNUAL PMT OF $5,000
SECURITY PROVIDED: NONE
PURPOSE OF LOAN: ADDITIONAL FUNDING FOR OPERATIONS

BEGINNING BALANCE DUE	NONE
ENDING BALANCE DUE	75,000.

LENDER: MCDONALD LAND COMPANY (SAM MCDONALD)
ORIGINAL AMOUNT: 25,000.
INTEREST RATE: 5.450000
DATE OF NOTE: 12/20/2007
MATURITY DATE: VAR
REPAYMENT TERMS: NO MATURITY DATE
SECURITY PROVIDED: NONE
PURPOSE OF LOAN: ADDITIONAL FUNDING FOR OPERATIONS

BEGINNING BALANCE DUE	25,000.
ENDING BALANCE DUE	25,000.

LENDER: GUARDIAN TITLE COMPANY (JONES PROPERTY)
ORIGINAL AMOUNT: 254,129.
INTEREST RATE: 7.000000
DATE OF NOTE: 12/13/2007
MATURITY DATE: 06/15/2025
REPAYMENT TERMS: MONTHLY PMT $2093
SECURITY PROVIDED: PROPERTY
PURPOSE OF LOAN: BUILDING PURCHASE

BEGINNING BALANCE DUE	254,129.
ENDING BALANCE DUE	248,096.

LENDER: YBGR FOUNDATION
ORIGINAL AMOUNT: 350,000.
INTEREST RATE: 8.000000
DATE OF NOTE: 04/26/2000
MATURITY DATE: 04/26/2010
REPAYMENT TERMS: MONTHLY PMT OF $2928 (P&I)
SECURITY PROVIDED: PROPERTY
PURPOSE OF LOAN: BUILDING PURCHASE

BEGINNING BALANCE DUE	333,893.
ENDING BALANCE DUE	333,893.

LENDER: FIRST INTERSTATE BANK LOC
ORIGINAL AMOUNT: 2,000,000.
INTEREST RATE: 5.500000
MATURITY DATE: 03/15/2009
REPAYMENT TERMS: REVOLVING BANK NOTE
SECURITY PROVIDED: BANK DEPOSITIS
PURPOSE OF LOAN: ADDITIONAL FUNDING FOR OPERATIONS
ENDING BALANCE DUE .... 1,809,882.

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE	1,550,013.
TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE	3,352,438.

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION		ENDING BOOK VALUE
LIABILITY FOR PENSION BENEFITS		1,234,309.
	TOTALS	1,234,309.

STATEMENT 16

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
RENTS REPORTED GROSS F/S	129,649.
TOTAL	129,649.

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

DESCRIPTION	AMOUNT
RENTS/EXP REPORTED GROSS F/S	129,649.
TOTAL	129,649.

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
KENNETH S FRAZIER 1732 S 72ND STREET WEST BILLINGS, MT 59106	CHAIRMAN 2.00	NONE	NONE	NONE
MICHAEL FOLLET 1732 S 72ND STREET WEST BILLINGS, MT 59106	VICE CHAIR 2.00	NONE	NONE	NONE
JOHN COTE 1732 S 72ND STREET WEST BILLINGS, MT 59106	SECRETARY-TREASURER 2.00	NONE	NONE	NONE
WILLIAM THOMAS 1732 S 72ND STREET WEST BILLINGS, MT 59106	BOARD MEMBER 2.00	NONE	NONE	NONE
MARILYN MILLER 1732 S 72ND STREET WEST BILLINGS, MT 59106	BOARD MEMBER 2.00	NONE	NONE	NONE
GINI JONES 1732 S 72ND STREET WEST BILLINGS, MT 59106	BOARD MEMBER 2.00	NONE	NONE	NONE
WILLIAM TONER	BOARD MEMBER 2.00	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
1732 S 72ND STREET WEST BILLINGS, MT 59106				
LYNETTE SCOTT 1732 S 72ND STREET WEST BILLINGS, MT 59106	BOARD MEMBER 2.00	NONE	NONE	NONE
GLENN MCFARLANE 1732 S 72ND STREET WEST BILLINGS, MT 59106	CEO 40.00	98,662.	7,441.	1,039.
	GRAND TOTALS	98,662.	7,441.	1,039.

FORM 990, PART V-A RELATIONSHIP SCHEDULE

RELATIONSHIP SCHEDULE

NAME OF HIGHEST PAID EMPLOYEE:	DALE ORTH
NAME OF RELATED ENTITY:	RACHELLE ELLIOT
TITLE OR ROLE:	HR DEPARTMENT
RELATIONSHIP:	DAUGHTER OF DALE ORTH

FORM 990, PART VII - OTHER REVENUE

DESCRIPTION	BUSINESS CODE	AMOUNT	EXCLUSION CODE	AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
REIMBURSEMENTS					701,150.
FARM REVENUE			05	214,013.	
MEAL REVENUE			03	171,324.	
MISCELLANEOUS			01	92,173.	
KEY MAN INSURANCE			28	110,369.	
TOTALS				587,879.	701,150.

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
93	YELLOWSTONE BOYS AND GIRLS RANCH EXEMPT PURPOSE IS TO PROVIDE QUALITY EDUCATION AND TREATMENT SERVICES, WHICH PROMOTE THE EMOTIONAL, BEHAVIORAL, SPIRITUAL, AND PHYSICAL DEVELOPMENT OF CHILDREN, ADOLESCENTS AND THEIR FAMILIES. THE INCOME REPORTED ON LINE 93 CONTRIBUTED TO ACCOMPLISHING THE MISSION/PURPOSE BY GIVING YELLOWSTONE BOYS AND GIRLS RANCH THE ABILITY TO PROVIDE RESIDENTIAL TREATMENT, EDUCATION AND FAMILY THERAPY, ALL OF WHICH ARE INTEGRAL IN ACCOMPLISHING ITS EXEMPT PURPOSE. YELLOWSTONE BOYS AND GIRLS RANCH PROVIDES USE OF VARIOUS FACILITIES TO THE PUBLIC, WHICH HELPS TO PROMOTE THEIR EXEMPT PURPOSE IN THE COMMUNITY. YBGR PROVIDES HOUSING TO FAMILIES WHEN THEY NEED A PLACE TO STAY WHILE ON CAMPUS, WORKING ON THEIR CHILD'S TREATMENT PLAN. YBGR PROVIDES USE OF THEIR EQUESTRIAN CENTER TO OTHER NON-PROFIT GROUPS SUCH AS EAGLE MOUNT, (AN AGENCY FOR DISABLED YOUTH AND ADULTS), AND IN-CARE NETWORK, (A NATIVE AMERICAN YOUTH AGENCY). YBGR PROVIDES USE OF CONFERENCE ROOMS, GYMNASIUM, KITCHEN (GARFIELD BUILDING) TO MULTIPLE GROUPS FOR FUNCTIONS THAT BENEFIT THE COMMUNITY. YBGR HOSTS EVENTS ON CAMPUS AND IN THE DOWNTOWN GARFIELD BUILDING FOR THE BENEFIT OF OTHER AGENCIES, INDIVIDUALS AND THE COMMUNITY AS A WHOLE. YBGR PROVIDES SPEAKERS AND SKILLS TRAINING TO SERVICE CLUBS AND GROUPS, WHEN REQUESTED.

SCH. A, PART II-A COMPENSATION OF THE 5 HIGHEST PAID FOR PROF. SERV.

NAME AND ADDRESS	TYPE OF SERVICE	COMPENSATION
YELLOWSTONE ACADEMY 17550 RAY OF HOPE LANE BILLINGS, MT 59106	EDUCATION	1,373,264.
PHARMACY 1 LTC 2900 N 12TH AVE WEST BILLINGS, MT 59101	PHARMECUTICAL	387,415.
RUSS REID COMPANY, INC 14384 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693	LOBBYING	90,940.
BAUER CONSTRUCTION 148 HALLOWELL LANE BILLINGS, MT 59101	ARCHITECTUAL	82,257.
FELT, MARTIN, FRAZIER, JACOBS PO BOX 2558 BILLINGS, MT 59103	LEGAL	73,360.
TOTAL COMPENSATION		2,007,236.

STATEMENT 24

SCHEDULE A, PART III - EXPLANATION FOR LINE 3A

SCHOLARSHIP AWARD STATEMENT

FOR EMPLOYEES EMPLOYED FOR A MINIMUM OF THREE CONSECUTIVE YEARS WITH A DEMONSTRATED NEED FOR FINANCIAL ASSISTANCE. EMPLOYEE'S SUPERVISOR SUPPORTS AND ENDORSES THE APPLICATION AND APPROVES THE PLAN OF STUDY WHICH WILL BENEFIT THE APPLICANT'S WORK AT YELLOWSTONE BOYS AND GIRLS RANCH.

SCHEDULE A, PART VI-B - LOBBYING ACTIVITY EXPLANATION

YBGR PAID RUSS REID TO ASSIST WITH THE LOBBYING FOR LEGISLATIVE BILLS THAT WILL SECURE FUNDING DURING FISCAL YEAR 2008. THE BILLS LOBBIED FOR INCLUDE ISSUES RELATED TO MENTAL HEALTH CARE AND SERVICES FOR CHILDREN, WHICH DIRECTLY RELATE TO THE SUCCESSFUL OPERATION OF THIS ORGANIZATION. RUSS REID IS CONTINUING TO HELP YBGR CULTIVATE AND STRENGTHEN RELATIONSHIPS WITH THE MONTANA AND WYOMING CONGRESSIONAL DELEGATION IN DC, AT THE STATE LEVEL, AND LOCALLY BY MARKETING YBGR TO KEY POLICY AND DECISION-MAKERS, AS WELL AS WORKING TO IMPLEMENT STRATEGIES AT THE PROPER TIME IN THE APPROPRIATIONS PROCESS.