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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

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 10-01-2009 and ending 09-30-2010

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

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

C Name of organization
BARIUM SPRINGS HOME FOR CHILDREN

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
PO BOX 1

City or town, state or country, and ZIP + 4
BARIUM SPRINGS, NC 28010

D Employer identification number
56-0529993

E Telephone number
(704) 872-4157

G Gross receipts $ 18,538,393

F Name and address of principal officer
MR JOHN KOPPELMEYER
PO BOX 1
BARIUM SPRINGS,NC 28010

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

H(b) **Are all affiliates included?** ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW BARIUMSPRINGS ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation 1891 | **M** State of legal domicile NC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
OUR VISION BARIUM SPRINGS HOME FOR CHILDREN IS COMMITTED TO A SAFE AND NURTURING FAMILY LIFE FOR EVERY CHILD IN NORTH CAROLINA () OUR MISSION SERVING NORTH CAROLINA'S CHILDREN AND FAMILIES NOW MAKING A DIFFERENCE FOR THE FUTURE () OUR GUIDING PRINCIPLES AND CORE VALUES WE BELIEVE IN BEING FAITH BASED BEING CHILD CENTERED BEING FAMILY FOCUSED USING BEST PRACTICE PROVIDING THE HIGHEST QUALITY SERVICES BEING COLLABORATIVE BEING HOLISTIC BEING DIVERSE BEING INNOVATIVE BEING RESPECTFUL BEING RESPONSIVE CHANGING WHILE RESPECTING OUR HISTORY

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of employees (Part V, line 2a)	5	256
6	Total number of volunteers (estimate if necessary)	6	12
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	2,192,625	2,545,989
	9	Program service revenue (Part VIII, line 2g)	6,609,519	7,186,041
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	773,118	1,470,235
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	38,950	0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,614,212	11,202,265
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	17,676	7,338
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	6,950,421	7,926,814
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶488,081		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	2,825,315	3,379,329
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	9,793,412	11,313,481
	19	Revenue less expenses Subtract line 18 from line 12	-179,200	-111,216

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	53,240,509	55,157,366
	21	Total liabilities (Part X, line 26)	840,614	1,493,021
	22	Net assets or fund balances Subtract line 21 from line 20	52,399,895	53,664,345

Part II Signature Block

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

Sign Here

****** | 2011-05-11
Signature of officer | Date

MR JOHN KOPPELMEYER PRESIDENT
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ RICK R RHYNE | Date 2011-05-13 | Check if self-employed ▶ ☐ | Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ POTTS COMBS RHYNE & TEAGUE PA
PO BOX 1189
STATESVILLE, NC 28687

EIN ▶

Phone no ▶ (704) 878-9541

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

OUR VISION BARIUM SPRINGS HOME FOR CHILDREN IS COMMITTED TO A SAFE AND NURTURING FAMILY LIFE FOR EVERY CHILD IN NORTH CAROLINA () OUR MISSION SERVING NORTH CAROLINA'S CHILDREN AND FAMILIES NOW MAKING A DIFFERENCE FOR THE FUTURE () OUR GUIDING PRINCIPLES AND CORE VALUES WE BELIEVE IN BEING FAITH BASED BEING CHILD CENTERED BEING FAMILY FOCUSED USING BEST PRACTICE PROVIDING THE HIGHEST QUALITY SERVICES BEING COLLABORATIVE BEING HOLISTIC BEING DIVERSE BEING INNOVATIVE BEING RESPECTFUL BEING RESPONSIVE CHANGING WHILE RESPECTING OUR HISTORY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ Yes ☑ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 4,216,076 including grants of $) (Revenue $)

RESIDENTIAL AND FOSTER CARE - THE HOME PROVIDES A PLACE OF RESPITE AND NURTURE AMIDST THE STORMS OF FAMILY CHAOS FOR YOUNG PEOPLE WHO COME FROM AN ABUSIVE, NEGLECTFUL, OR UNSTABLE FAMILY BACKGROUND BY OFFERING TWO OPTIONS OF RESIDENTIAL CARE FOR YOUTH, DEPENDING ON THEIR INDIVIDUAL SITUATION - GROUP HOMES AND THERAPEUTIC FOSTER CARE FOSTER CARE IS PROVIDED FOR CHILDREN WHO NEED SHORT-TERM CARE DURING A FAMILY CRISIS CHILDREN PARTICIPATING IN THE FOSTER CARE PROGRAM REGULARLY RECEIVE CASE MANAGEMENT, BEHAVIOR SUPPORT PLANNING, COUNSELING, AND CRISIS RESPONSE FOSTER HOMES ARE SELECTED BASED ON THEIR ABILITY TO PROVIDE A SAFE, STABLE AND NURTURING ENVIRONMENT FOR CHILDREN

4b (Code) (Expenses $ 1,712,761 including grants of $) (Revenue $)

EARLY CHILDHOOD - EARLY CHILDHOOD PROGRAMS FOCUS ON THE FIRST FIVE YEARS OF A CHILD'S LEARNING EXPERIENCE THROUGH AN ARRAY OF EARLY CHILDHOOD EDUCATIONAL PROGRAMS, TEACHERS ENSURE CHILDREN HAVE A GREAT START FOR KINDERGARTEN IN THE FULL DAY CHILDCARE PROGRAM, CHILDREN HAVE THE OPPORTUNITY TO BUILD PEER RELATION SKILLS, GROSS MOTOR SKILLS, AND AGE-APPROPRIATE ACADEMIC BASICS THE HOME ALSO OFFERS EIGHT MORE AT FOUR CLASSROOMS, WHICH WORK TO PREPARE AT-RISK FOUR YEAR-OLDS FOR KINDERGARTEN IN ADDITION TO PROVIDING QUALITY CHILDCARE, THE WAGNER FAMILY & CHILD DEVELOPMENT CENTER ALSO PROVIDES CONSULTATION AND TRAINING TO CHILDCARE CENTERS, PROVIDERS AND AGENCIES THROUGHOUT NORTH CAROLINA THE CENTER SERVES AS A MODEL CHILDCARE CENTER, AND THE CONSULTANTS WHO WORK IN THE CENTER PROVIDE CONSULTATION AND TRAINING IN VARIOUS FORMS IN AN EFFORT TO IMPROVE THE QUALITY OF EARLY CHILDHOOD CARE AND EDUCATION THROUGHOUT THE STATE

4c (Code) (Expenses $ 1,673,186 including grants of $) (Revenue $)

EDUCATION - THE EDUCATIONAL SERVICES DEPARTMENT INCLUDES DAY TREATMENT PROGRAMS IN IREDELL, SURRY AND YADKIN COUNTIES AND AN ON CAMPUS ALTERNATIVE LEARNING CLASSROOM EACH OF THESE PROGRAMS IS DESIGNED TO MEET THE BEHAVIORAL AND EDUCATIONAL NEEDS OF STUDENTS WHO HAVE BEEN UNSUCCESSFUL IN THE TRADITIONAL PUBLIC SCHOOL ENVIRONMENT THE GOAL OF ALL EDUCATIONAL SERVICES PROGRAMS IS TO STRENGTHEN SOCIAL SKILLS AND FOUNDATIONAL ACADEMIC SKILLS SO THAT STUDENTS CAN REJOIN THEIR PEERS IN THE APPROPRIATE PUBLIC EDUCATIONAL SETTING

4d Other program services (Describe in Schedule O) **See also Additional Data for Description**

(Expenses $ 2,120,589 including grants of $ 7,338) (Revenue $)

4e **Total program service expenses** ▶$ 9,722,612

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		No
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	Is the organization's answer to any of the following questions "Yes"? *If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.*	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*			
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*			
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*			
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*			
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? *If "Yes," complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	Yes	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional* — 12A: Yes [ ] No: No			
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0-* if not applicable	1a	32			
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	256			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note:** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			3a		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b		
4a	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)?			4a		No
b	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					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h		No
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body	1a 15			
b	Enter the number of voting members that are independent	1b 15			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		5		No
6	Does the organization have members or stockholders?		6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		No

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed▶

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

MR DON KELLY CFO
156 FRAZIER LOOP
STATESVILLE, NC 28677
(704) 872-4157

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

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

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year Use Schedule J-2 if additional space is needed

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

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

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
See add'l data										

1b Total . . . . ▶	420,021		34,716

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

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**		No
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	**(B)** Description of services	**(C)** Compensation

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

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts						
1a	Federated campaigns . . 1a					
b	Membership dues 1b					
c	Fundraising events 1c					
d	Related organizations . . . 1d					
e	Government grants (contributions) 1e					
f	All other contributions, gifts, grants, and similar amounts not included above 1f	2,545,989				
g	Noncash contributions included in lines 1a-1f $ 380,638					
h	**Total.** Add lines 1a-1f . . . . ▶		2,545,989			
Program Service Revenue		Business Code				
2a	RESIDENTIAL PROGRAM		3,217,770	3,217,770		
b	EDUCATION PROGRAM		1,726,046	1,726,046		
c	EARLY CHILDHOOD PROGRAM		1,137,370	1,137,370		
d	COMMUNITY BASED SUPPORT		491,869	491,869		
e	CLINICAL PROGRAM		490,517	490,517		
f	All other program service revenue		122,469	122,469		
g	**Total.** Add lines 2a–2f . . . . ▶		7,186,041			
Other Revenue						
3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶		1,304,219			1,304,219
4	Income from investment of tax-exempt bond proceeds . . ▶					
5	Royalties . . . . ▶					
		(i) Real / (ii) Personal				
6a	Gross Rents					
b	Less rental expenses					
c	Rental income or (loss)					
d	Net rental income or (loss) . . . . ▶					
		(i) Securities / (ii) Other				
7a	Gross amount from sales of assets other than inventory	7,490,772 / 11,372				
b	Less cost or other basis and sales expenses	7,332,628 / 3,500				
c	Gain or (loss)	158,144 / 7,872				
d	Net gain or (loss) . . . . ▶		166,016	166,016		
8a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . . . a					
b	Less direct expenses . . . b					
c	Net income or (loss) from fundraising events . . ▶					
9a	Gross income from gaming activities See Part IV, line 19 . . . a					
b	Less direct expenses . . . b					
c	Net income or (loss) from gaming activities . . ▶					
10a	Gross sales of inventory, less returns and allowances . a					
b	Less cost of goods sold . . b					
c	Net income or (loss) from sales of inventory . . ▶					
	Miscellaneous Revenue	Business Code				
11a						
b						
c						
d	All other revenue					
e	**Total.** Add lines 11a–11d . . . . . . ▶					
12	**Total revenue.** See Instructions . . . ▶		11,202,265	7,352,057		1,304,219

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22	7,338	7,338		
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,378,880	5,485,312	697,139	196,429
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	1,110,612	941,752	133,205	35,655
10 Payroll taxes	437,322	378,659	45,527	13,136
11 Fees for services (non-employees)				
a Management				
b Legal	458,659	337,637	66,100	54,922
c Accounting				
d Lobbying				
e Professional fundraising *See Part IV, line 17* . .				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties . .				
16 Occupancy	412,238	349,674	59,975	2,589
17 Travel	126,409	111,585	9,042	5,782
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	767,396	717,515	34,533	15,348
23 Insurance	126,010	108,431	15,307	2,272
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a FOSTER PARENT PAYMENT	533,971	533,971		
b EQUIPMENT & SUPPORT	241,853	184,537	8,119	49,197
c FOOD	199,528	199,528		
d SUPPLIES	127,847	111,309	13,275	3,263
e MISCELLANEOUS	94,105	47,537	9,597	36,971
f All other expenses	291,313	207,827	10,969	72,517
25 **Total functional expenses.** Add lines 1 through 24f	11,313,481	9,722,612	1,102,788	488,081
26 **Joint costs.** Check here ▶ ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		1,874,058	1	1,079,519
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		1,136,968	3	1,161,832
	4	Accounts receivable, net		1,002,385	4	1,713,601
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		8,149	8	4,239
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 19,744,610			
	b	Less accumulated depreciation	10b 7,234,333	12,668,183	10c	12,510,277
	11	Investments—publicly traded securities		36,550,766	11	37,942,260
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	100,000
	15	Other assets See Part IV, line 11			15	645,638
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		53,240,509	16	55,157,366
Liabilities	17	Accounts payable and accrued expenses		551,031	17	697,233
	18	Grants payable			18	
	19	Deferred revenue		289,583	19	239,583
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	556,205
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		840,614	26	1,493,021
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		32,683,716	27	33,459,887
	28	Temporarily restricted net assets		3,096,125	28	3,256,997
	29	Permanently restricted net assets		16,620,054	29	16,947,461
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		52,399,895	33	53,664,345
	34	Total liabilities and net assets/fund balances		53,240,509	34	55,157,366

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ______ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O . . .	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . .	3b		

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
BARIUM SPRINGS HOME FOR CHILDREN

Employer identification number
56-0529993

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section (see instructions))	**(iv)** Is the organization in col (i) listed in your governing document? Yes	No	**(v)** Did you notify the organization in col (i) of your support? Yes	No	**(vi)** Is the organization in col (i) organized in the U S ? Yes	No	**(vii)** Amount of support?
Total									

Part II **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	2,881,933	2,608,219	1,276,454	2,192,625	2,545,989	11,505,220
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	2,881,933	2,608,219	1,276,454	2,192,625	2,545,989	11,505,220
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						494,007
6 **Public Support.** Subtract line 5 from line 4						11,011,213

Section B. Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
7 Amounts from line 4	2,881,933	2,111,416	1,276,454	2,192,625	2,545,989	11,505,220
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,708,108	2,111,416	2,202,508	773,118	1,304,219	9,099,369
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 **Total support** (Add lines 7 through 10)						20,604,589

12 Gross receipts from related activities, etc (See instructions) | **12** | 27,808,093

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	**14**	53 440 %
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	**15**	49 130 %

16a **33 1/3% support test—2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

b **33 1/3% support test—2008.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public Support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)						

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

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2009** (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from **2008** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
BARIUM SPRINGS HOME FOR CHILDREN

Employer identification number
56-0529993

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☑ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☑ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶______________

4 Number of states where property subject to conservation easement is located ▶______________

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☑ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶______________

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ______________

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☑ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ______________

(ii) Assets included in Form 990, Part X ▶ $ ______________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ______________

b Assets included in Form 990, Part X ▶ $ ______________

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

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

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

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

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

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☑ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☑ No

b If "Yes," explain the arrangement in Part XIV

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

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	20,130,396	20,902,462			
b Contributions	633,164	754,941			
c Investment earnings or losses	1,797,186	-78,835			
d Grants or scholarships					
e Other expenditures for facilities and programs	1,197,060	1,330,908			
f Administrative expenses	118,503	118,264			
g End of year balance	21,245,183	20,130,396			

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ **91.620 %**

b Permanent endowment ▶ **1.180 %**

c Term endowment ▶ **7.200 %**

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

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		No

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,167,918		1,167,918
b Buildings		12,984,683	4,512,697	8,471,986
c Leasehold improvements				
d Equipment		2,266,051	1,795,664	470,387
e Other		3,325,958	925,972	2,399,986
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				12,510,277

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	**(b)** Book value	**(c)** Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	**(b)** Book value	**(c)** Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	**(b)** Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 **(a)** Description of Liability	**(b)** Amount
Federal Income Taxes	
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	

2. Fin 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	11,202,265
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	11,313,481
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-111,216
4	Net unrealized gains (losses) on investments	4	1,325,666
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	50,000
9	Total adjustments (net) Add lines 4 - 8	9	1,375,666
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	1,264,450

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	12,577,931
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	1,325,666		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	50,000		
e	Add lines **2a** through **2d**			2e	1,375,666
3	Subtract line **2e** from line **1**			3	11,202,265
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	11,202,265

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	11,313,481
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	11,313,481
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	11,313,481

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
RECONCILIATION OF CHANGES - OTHER	SCHEDULE D, PAGE 4, PART XI, LINE 8	ACQUISITION PERM RESTRICT NET ASSETS FROM RAINBOW CENTER 50,000
REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 2D	ACQUISITION PERM RESTRICT NET ASSETS FROM RAINBOW CENTER 50,000

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
BARIUM SPRINGS HOME FOR CHILDREN

Employer identification number
56-0529993

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☐ Yes ☑ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . . ▶ ☐

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations . . . . ▶

3 Enter total number of other organizations . . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of non-cash assistance
COLLEGE SCHOLARSHIPS	2	7,338			
See Additional Data Table					

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	**Return Reference**	**Explanation**

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▶Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
BARIUM SPRINGS HOME FOR CHILDREN

Employer identification number
56-0529993

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock	X	1	380,638	APPRAISAL
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . **29**

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	**30a**		No
b If "Yes," describe the arrangement in Part II			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	**31**		No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	**32a**		No
b If "Yes," describe in Part II			
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II			

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 56-0529993
Name: BARIUM SPRINGS HOME FOR CHILDREN

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -		DLN: 93493133040941

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
► Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
BARIUM SPRINGS HOME FOR CHILDREN

Employer identification number
56-0529993

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - ORGANIZATION'S MISSION	OUR VISION BARIUM SPRINGS HOME FOR CHILDREN IS COMMITTED TO A SAFE AND NURTURING FAMILY LIFE FOR EVERY CHILD IN NORTH CAROLINA () OUR MISSION SERVING NORTH CAROLINA'S CHILDREN AND FAMILIES NOW MAKING A DIFFERENCE FOR THE FUTURE () OUR GUIDING PRINCIPLES AND CORE VALUES WE BELIEVE IN BEING FAITH BASED BEING CHILD CENTERED BEING FAMILY FOCUSED USING BEST PRACTICE PROVIDING THE HIGHEST QUALITY SERVICES BEING COLLABORATIVE BEING HOLISTIC BEING DIVERSE BEING INNOVATIVE BEING RESPECTFUL BEING RESPONSIVE CHANGING WHILE RESPECTING OUR HISTORY

Identifier	Return Reference	Explanation
SECOND ACHIEVEMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4B	TRAINING TO CHILDCARE CENTERS, PROVIDERS AND AGENCIES THROUGHOUT NORTH CAROLINA THE CENTER SERVES AS A MODEL CHILDCARE CENTER, AND THE CONSULTANTS WHO WORK IN THE CENTER PROVIDE CONSULTATION AND TRAINING IN VARIOUS FORMS IN AN EFFORT TO IMPROVE THE QUALITY OF EARLY CHILDHOOD CARE AND EDUCATION THROUGHOUT THE STATE

Identifier	Return Reference	Explanation
ALL OTHER ACHIEVEMENTS DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4D	COMMUNITY BASED SERVICES - THE HOME'S COMMUNITY BASED PROGRAMS ASSIST CHILDREN AND FAMILIES BY PROVIDING OPPORTUNITIES FOR ASSESSMENT, DIAGNOSIS, THERAPY, SERVICE COORDINATION AND SKILL DEVELOPMENT AROUND MENTAL HEALTH ISSUES IN ADDITION TO PROVIDING SERVICES TO CHILDREN AND FAMILIES IN THE COMMUNITY, THEY ALSO PROVIDE NEEDED CLINICAL SERVICES TO CHILDREN AND ADOLESCENTS IN OTHER BARIUM SPRINGS PROGRAMS SCHOLARSHIP PROGRAMS - FOR YOUTH WHO HAVE SUCCESSFULLY COMPLETED A MINIMUM SIX-MONTH STAY IN THE RESIDENTIAL PROGRAM, THE HOME PROVIDES SCHOLARSHIP ASSISTANCE FOR ANY ACCREDITED POST HIGH SCHOOL EDUCATIONAL PROGRAM SCHOLARSHIP ASSISTANCE MAY INCLUDE FUNDS FOR TUITION, BOOKS, FEES, HOUSING, LIVING ALLOWANCES, MEDICAL INSURANCE, VEHICLE EXPENSES, SCHOOL SUPPLIES AND CLOTHES COMMUNITY PROJECTS - THE HOME HAS SEVERAL BUILDINGS ON CAMPUS THAT ARE NO LONGER USED TO SUPPORT EXISTING PROGRAMS THAT ARE INSTEAD USED TO ENHANCE THE COMMUNITY AT LARGE CURRENT EXAMPLES ARE THE YMCA, POST OFFICE AND THE BARIUM SPRINGS ALUMNI REUNION CLINICAL - THE HOME PROVIDES CLINICAL SERVICES TO CHILDREN AND FAMILIES IN OTHER BARIUM SPRINGS PROGRAMS AS WELL AS FAMILIES AND INDIVIDUALS IN THE SURROUNDING COMMUNITY LICENSED THERAPISTS, PSYCHOLOGISTS AND PSYCHIATRISTS PROVIDE THESE SERVICES AT THE COUNSELING CENTER OF IREDELL SERVICES INCLUDE "DIAGNOSTIC ASSESSMENT "CHILD AND ADOLESCENT INDIVIDUAL THERAPY "INDIVIDUAL AND FAMILY THERAPY "ADOLESCENT GROUP THERAPY "MEDICATION MANAGEMENT "CRISIS INTERVENTION "MARITAL COUNSELING "DEPRESSION AND ANXIETY TREATMENT "PARENTING EDUCATION "MANAGING GRIEF, LOSS AND BEREAVEMENT "SUBSTANCE ABUSE COUNSELING "COUNSELING FOR DOMESTIC VIOLENCE VICTIMS AND SURVIVORS "EMPLOYEE ASSISTANCE PROGRAMS "DWI ASSESSMENTS AND TREATMENT

Identifier	Return Reference	Explanation
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11	EACH BOARD MEMBER RECEIVES A PACKET CONTAINING A PRELIMINARY DRAFT OF FORM 990 FOR THE TAX YEAR, A COPY OF THE HOME'S AUDITED FINANCIAL STATEMENTS, AND A LIST OF QUESTIONS TO ANSWER AND RETURN TO THE HOME THE BOARD MEMBER REVIEWS THE TAX RETURN AND COMPARES IT TO THE AUDITED FINANCIAL STATEMENT THE BOARD MEMBER THEN FILLS OUT THE QUESTIONNAIRE TO RETURN TO THE HOME INCLUDING REPRESENTATIONS ABOUT RELATED PARTY RELATIONSHIPS AND ANY CHANGES THEY THINK NEED TO BE MADE TO THE FORM 990 THE HOME OBTAINS THE COMPLETED QUESTIONNAIRES AND MAKES ANY CHANGES NEEDED TO FORM 990 PRIOR TO FILING

Identifier	Return Reference	Explanation
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	THE VICE PRESIDENT OF BUSINESS RELATIONS MONITORS CONFLICTS OF INTEREST AND INSURES THAT CONFLICTS ARE DISCLOSED ANNUALLY AT MINIMUM

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	FINDLEY DAVIES (A HUMAN RESOURCES/COMPENSATION CONSULTING COMPANY)WAS HIRED TO CONDUCT A SALARY STUDY AND DEVELOP A SALARY SYSTEM (I E - JOB GRADES AND SALARY RANGES) THEY REVIEWED ALL STAFF POSITIONS AND COMPARED THEM INTERNALLY (TO OTHER SIMILAR POSITIONS) AND EXTERNALLY (TO MARKET DATA FOR SIMILAR POSITIONS) THEY THEN DEVELOPED A PROPOSED SALARY SYSTEM FOR BARIUM SPRINGS HOME FOR CHILDREN WHICH WE IMPLEMENTED AND HAVE USED SINCE THEN IN THE INITIAL STUDY, THEY IDENTIFIED COMPARABLE MARKET BENCHMARKS FOR EACH STAFF POSITION FROM VARIOUS SOURCES (E G - CWLA SALARY SURVEYS, EMPLOYMENT SECURITY COMMISSION SALARY SURVEYS, ETC, ETC) ANNUAL MERIT INCREASES FOR ALL POSITIONS ARE NOW BASED ON TWO FACTORS - OVERALL JOB PERFORMANCE AS MEASURED BY THE ANNUAL EVALUATION RATING SCALE AND THE POSITION OF THAT PERSON'S COMPENSATION WITHIN THEIR JOB GRADE AND SALARY RANGE FOR EXAMPLE - A STAFF MEMBER WHO IS IN THE LOWER HALF OF THE SALARY RANGE FOR THEIR JOB GRADE WOULD RECEIVE LARGER MERIT INCREASES THAN A STAFF MEMBER IN THE HIGHER END OF THEIR SALARY RANGE WE NOW CONDUCT A BI-ANNUAL REVIEW OF ALL STAFF COMPENSATION, ACCORDING TO THE FOLLOWING POLICY I POLICY BARIUM SPRINGS HOME FOR CHILDREN (BSHC) UNDERSTANDS THAT ITS PRIMARY RESOURCE IN BEING SUCCESSFUL HELPING CHILDREN AND FAMILIES IS ITS STAFF BECAUSE OF THIS IT IS IMPORTANT THAT STAFF ARE FAIRLY COMPENSATED FOR SERVICE TO BSHC BIANNUALLY IN YEARS ENDING IN ODD NUMBERS, COMPENSATION FOR BSHC STAFF WILL BE COMPARED WITH THE RELEVANT JOB MARKETS AND RECOMMENDATIONS FOR CHANGES WILL BE INCLUDED IN THE BUDGET PRESENTATION TO THE BOARD OF REGENTS II PROCEDURES A THE HUMAN RESOURCE DEPARTMENT WILL ACTIVATE A COMPENSATION COMPARISON PROCESS BIANNUALLY IN YEARS ENDING IN ODD NUMBERS, TO BE INCLUDED IN THAT YEAR'S BUDGET PROCESS B COMPARATIVE COMPENSATION STATISTICS WILL BE GATHERED FROM APPROPRIATE COMPARISON SOURCES, SUCH AS, THE DUKE ENDOWMENT, THE CHILD WELFARE OF AMERICA AND THE ALLIANCE FOR CHILDREN AND FAMILIES C THE VICE-PRESIDENT FOR SUPPORT SERVICES AND THE HUMAN RESOURCES MANAGER WILL BE RESPONSIBLE TO THE SENIOR MANAGEMENT TEAM FOR A REPORT AND ANY RECOMMENDATION TO CHANGE THE COMPENSATION SCALE D ANY RECOMMENDATION FOR CHANGE TO THE COMPENSATION SCALE WILL BE INCLUDED IN THE PROPOSED BUDGET AND IDENTIFIED TO THE FINANCE AND FACILITY COMMITTEE DURING THE BUDGET PRESENTATION BY THE CHIEF FINANCIAL OFFICER IN ADDITION TO THE ABOVE PROCESS, THE COMPENSATION INFORMATION OF ALL MANAGEMENT POSITIONS IS REVIEWED BY THE BOARD OF REGENTS EVERY YEAR

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR OFFICERS	FORM 990, PAGE 6, PART VI, LINE 15B	FINDLEY DAVIES (A HUMAN RESOURCES/COMPENSATION CONSULTING COMPANY)WAS HIRED TO CONDUCT A SALARY STUDY AND DEVELOP A SALARY SYSTEM (I E - JOB GRADES AND SALARY RANGES) THEY REVIEWED ALL STAFF POSITIONS AND COMPARED THEM INTERNALLY (TO OTHER SIMILAR POSITIONS) AND EXTERNALLY (TO MARKET DATA FOR SIMILAR POSITIONS) THEY THEN DEVELOPED A PROPOSED SALARY SYSTEM FOR BARIUM SPRINGS HOME FOR CHILDREN WHICH WE IMPLEMENTED AND HAVE USED SINCE THEN IN THE INITIAL STUDY, THEY IDENTIFIED COMPARABLE MARKET BENCHMARKS FOR EACH STAFF POSITION FROM VARIOUS SOURCES (E G - CWLA SALARY SURVEYS, EMPLOYMENT SECURITY COMMISSION SALARY SURVEYS, ETC, ETC) ANNUAL MERIT INCREASES FOR ALL POSITIONS ARE NOW BASED ON TWO FACTORS - OVERALL JOB PERFORMANCE AS MEASURED BY THE ANNUAL EVALUATION RATING SCALE AND THE POSITION OF THAT PERSON'S COMPENSATION WITHIN THEIR JOB GRADE AND SALARY RANGE FOR EXAMPLE - A STAFF MEMBER WHO IS IN THE LOWER HALF OF THE SALARY RANGE FOR THEIR JOB GRADE WOULD RECEIVE LARGER MERIT INCREASES THAN A STAFF MEMBER IN THE HIGHER END OF THEIR SALARY RANGE WE NOW CONDUCT A BI-ANNUAL REVIEW OF ALL STAFF COMPENSATION, ACCORDING TO THE FOLLOWING POLICY I POLICY BARIUM SPRINGS HOME FOR CHILDREN (BSHC) UNDERSTANDS THAT ITS PRIMARY RESOURCE IN BEING SUCCESSFUL HELPING CHILDREN AND FAMILIES IS ITS STAFF BECAUSE OF THIS IT IS IMPORTANT THAT STAFF ARE FAIRLY COMPENSATED FOR SERVICE TO BSHC BIANNUALLY IN YEARS ENDING IN ODD NUMBERS, COMPENSATION FOR BSHC STAFF WILL BE COMPARED WITH THE RELEVANT JOB MARKETS AND RECOMMENDATIONS FOR CHANGES WILL BE INCLUDED IN THE BUDGET PRESENTATION TO THE BOARD OF REGENTS II PROCEDURES A THE HUMAN RESOURCE DEPARTMENT WILL ACTIVATE A COMPENSATION COMPARISON PROCESS BIANNUALLY IN YEARS ENDING IN ODD NUMBERS, TO BE INCLUDED IN THAT YEAR'S BUDGET PROCESS B COMPARATIVE COMPENSATION STATISTICS WILL BE GATHERED FROM APPROPRIATE COMPARISON SOURCES, SUCH AS, THE DUKE ENDOWMENT, THE CHILD WELFARE OF AMERICA AND THE ALLIANCE FOR CHILDREN AND FAMILIES C THE VICE-PRESIDENT FOR SUPPORT SERVICES AND THE HUMAN RESOURCES MANAGER WILL BE RESPONSIBLE TO THE SENIOR MANAGEMENT TEAM FOR A REPORT AND ANY RECOMMENDATION TO CHANGE THE COMPENSATION SCALE D ANY RECOMMENDATION FOR CHANGE TO THE COMPENSATION SCALE WILL BE INCLUDED IN THE PROPOSED BUDGET AND IDENTIFIED TO THE FINANCE AND FACILITY COMMITTEE DURING THE BUDGET PRESENTATION BY THE CHIEF FINANCIAL OFFICER IN ADDITION TO THE ABOVE PROCESS, THE COMPENSATION INFORMATION OF ALL MANAGEMENT POSITIONS IS REVIEWED BY THE BOARD OF REGENTS EVERY YEAR

Identifier	Return Reference	Explanation
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 19	UPON REQUEST THE APPROPRIATE DOCUMENTS ARE PROVIDED TO THE INQUIRER BY AN AGREED METHOD

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Form **4562**

Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

2009

Department of the Treasury
Internal Revenue Service

▶ **See separate instructions.** ▶ **Attach to your tax return.**

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
BARIUM SPRINGS HOME FOR CHILDREN	INDIRECT DEPRECIATION	56-0529993

Part I **Election To Expense Certain Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	**(a)** Description of property	**(b)** Cost (business use only)	**(c)** Elected cost
6			

7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	701,383

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	66,023
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶☐		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	**(b)** Month and year placed in service	**(c)** Basis for depreciation (business/investment use only—see instructions)	**(d)** Recovery period	**(e)** Convention	**(f)** Method	**(g)** Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Non-Res Prop Type 1 count 0 Non-Res Prop Type 2 count 0 Non-Res Prop Totals count 0

Part IV **Summary** (see instructions)

21 Listed proper

22 **Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	767,406
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.*)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No | **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 .						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) . .												
31 Total commuting miles driven during the year .												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use? .												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions)					
43 Amortization of costs that began before your 2009 tax year				**43**	
44 **Total.** Add amounts in column (f) See the instructions for where to report . .				**44**	

Additional Data

Software ID:
Software Version:
EIN: 56-0529993
Name: BARIUM SPRINGS HOME FOR CHILDREN

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses $ 2,120,589 including grants of $ 7,338) (Revenue $)

COMMUNITY BASED SERVICES - THE HOME'S COMMUNITY BASED PROGRAMS ASSIST CHILDREN AND FAMILIES BY PROVIDING OPPORTUNITIES FOR ASSESSMENT, DIAGNOSIS, THERAPY, SERVICE COORDINATION AND SKILL DEVELOPMENT AROUND MENTAL HEALTH ISSUES IN ADDITION TO PROVIDING SERVICES TO CHILDREN AND FAMILIES IN THE COMMUNITY, THEY ALSO PROVIDE NEEDED CLINICAL SERVICES TO CHILDREN AND ADOLESCENTS IN OTHER BARIUM SPRINGS PROGRAMS SCHOLARSHIP PROGRAMS - FOR YOUTH WHO HAVE SUCCESSFULLY COMPLETED A MINIMUM SIX-MONTH STAY IN THE RESIDENTIAL PROGRAM, THE HOME PROVIDES SCHOLARSHIP ASSISTANCE FOR ANY ACCREDITED POST HIGH SCHOOL EDUCATIONAL PROGRAM SCHOLARSHIP ASSISTANCE MAY INCLUDE FUNDS FOR TUITION, BOOKS, FEES, HOUSING, LIVING ALLOWANCES, MEDICAL INSURANCE, VEHICLE EXPENSES, SCHOOL SUPPLIES AND CLOTHES COMMUNITY PROJECTS - THE HOME HAS SEVERAL BUILDINGS ON CAMPUS THAT ARE NO LONGER USED TO SUPPORT EXISTING PROGRAMS THAT ARE INSTEAD USED TO ENHANCE THE COMMUNITY AT LARGE CURRENT EXAMPLES ARE THE YMCA, POST OFFICE AND THE BARIUM SPRINGS ALUMNI REUNION CLINICAL - THE HOME PROVIDES CLINICAL SERVICES TO CHILDREN AND FAMILIES IN OTHER BARIUM SPRINGS PROGRAMS AS WELL AS FAMILIES AND INDIVIDUALS IN THE SURROUNDING COMMUNITY LICENSED THERAPISTS, PSYCHOLOGISTS AND PSYCHIATRISTS PROVIDE THESE SERVICES AT THE COUNSELING CENTER OF IREDELL SERVICES INCLUDE "DIAGNOSTIC ASSESSMENT "CHILD AND ADOLESCENT INDIVIDUAL THERAPY "INDIVIDUAL AND FAMILY THERAPY "ADOLESCENT GROUP THERAPY "MEDICATION MANAGEMENT "CRISIS INTERVENTION "MARITAL COUNSELING "DEPRESSION AND ANXIETY TREATMENT "PARENTING EDUCATION "MANAGING GRIEF, LOSS AND BEREAVEMENT "SUBSTANCE ABUSE COUNSELING "COUNSELING FOR DOMESTIC VIOLENCE VICTIMS AND SURVIVORS "EMPLOYEE ASSISTANCE PROGRAMS "DWI ASSESSMENTS AND TREATMENT

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
MRS CARLA COOKSEY BOARD MEMBER	1 00	X						0	0	0
MR WM HITCHCOCK BOARD MEMBER	1 00	X						0	0	0
MR JOHN E FOSTER BOARD MEMBER	1 00	X						0	0	0
MS TRISH GREER BOARD MEMBER	1 00	X						0	0	0
MR BENJAMIN G KLEIN BOARD MEMBER	1 00	X						0	0	0
MRS ESTEN B MASON BOARD MEMBER	1 00	X						0	0	0
MRS LINDA MCLESTER BOARD MEMBER	1 00	X						0	0	0
MR CONSTANTINE H KUTTEH BOARD MEMBER	1 00	X						0	0	0
MR WAYNE ROBERTSON BOARD MEMBER	1 00	X						0	0	0
MRS DEANN SCHEPPELE BOARD MEMBER	1 00	X						0	0	0
DR LAURA SKINNER BOARD MEMBER	1 00	X						0	0	0
DR NANCY SPANN BOARD MEMBER	1 00	X						0	0	0
MS CAROLYN S LEITH BOARD MEMBER	1 00	X						0	0	0
MR RON L TURNER JR BOARD MEMBER	1 00	X						0	0	0
MRS SUSAN WHITTINGTON BOARD MEMBER	1 00	X						0	0	0
MR JOHN KOPPELMEYER PRESIDENT	45 00			X				137,408	0	11,917
MR DON KELLY CFO	45 00			X				103,547	0	9,148
MS SHARON BELL PROG OFFICER	45 00			X				96,276	0	8,206
MS CELESTE REED VP	45 00			X				82,790	0	5,445

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
RESIDENTIAL PROGRAM		3,217,770	3,217,770		
EDUCATION PROGRAM		1,726,046	1,726,046		
EARLY CHILDHOOD PROGRAM		1,137,370	1,137,370		
COMMUNITY BASED SUPPORT		491,869	491,869		
CLINICAL PROGRAM		490,517	490,517		

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	**(A) Total expenses**	**(B) Program service expenses**	**(C) Management and general expenses**	**(D) Fundraising expenses**
FOSTER PARENT PAYMENT	533,971	533,971		
EQUIPMENT & SUPPORT	241,853	184,537	8,119	49,197
FOOD	199,528	199,528		
SUPPLIES	127,847	111,309	13,275	3,263
MISCELLANEOUS	94,105	47,537	9,597	36,971