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## Return of Organization Exempt From Income Tax

Department of the Treasury  
Internal Revenue Service

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

► Do not enter Social Security numbers on this form as it may be made public.

► Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

2013

Open to Public  
Inspection

A For the 2013 calendar year, or tax year beginning		, 2013, and ending	
B Check if applicable:		D Employer identification number	
<input type="checkbox"/> Address change		36-3993578	
<input type="checkbox"/> Name change		E Telephone number	
<input type="checkbox"/> Initial return		847-823-0800	
<input type="checkbox"/> Terminated		G Gross receipts \$ 887,013	
<input type="checkbox"/> Amended return		H(a) Is this a group return for subordinates? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Application pending		H(b) Are all subordinates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
		If "No," attach a list (see instructions)	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ►	
J Website: ► <a href="http://WWW.YOUTHCONSERVATION.ORG">WWW.YOUTHCONSERVATION.ORG</a>		K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	
		L Year of formation 1984 M State of legal domicile IL	

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>DEVELOP YOUNG ADULTS INTO PRODUCTIVE CITIZENS BY PROVIDING EDUCATION TRAINING TOWARD GED ATTAINMENT, JOB SKILLS TRAINING IN CONSTRUCTION, HOSPITALITY AND CONSERVATION, AND LIFE SKILLS TRAINING IN LEADERSHIP AND CONSERVATION AWARENESS.</b>		
	2 Check this box ► <input type="checkbox"/> 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	19
	4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4	19
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) . . . . .	5	19
	6 Total number of volunteers (estimate if necessary) . . . . .	6	110
	7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a	
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g) . . . . .	258,364	285,889
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	895,073	887,686
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	75	15
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	16,270	(12,376)
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	1,168,782	861,214
	14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) . . . . .	454,993	317,450
	16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		
	b Total fundraising expenses (Part IX, column (D), line 25) ► . . . . .		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	784,996	476,480
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .	1,239,889	782,940
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12 . . . . .	(71,027)	68,274
	20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26) . . . . .	747,885	723,842
	22 Net assets or fund balances. Subtract line 21 from line 20 . . . . .	511,918	419,601
	235,967	304,241	

## 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 filer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date
	Jim Flury, YCC BOARD CHAIRMAN		11/10/14
Type or print name and title			

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no.	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2013)

13  
9/17

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III **1** Briefly describe the organization's mission:

**PROVIDE YOUTH WITH SUMMER CONSERVATION EMPLOYMENT (IN PARTNERSHIP WITH THE LAKE COUNTY ILLINOIS FOREST PRESERVE) ALONG WITH EDUCATION AWARDS FROM THE CORPS NETWORK IN WASHINGTON, D.C. SUPPORT YOUTH-AT-RISK WITH EDUCATION TARGETED TO GED ATTAINMENT WITH JOB TRAINING TARGETING HOME REMODELING, CONSTRUCTION, HOSPITALITY AND OTHER, WITH TRAINING ON LIFE SKILLS AND LEADERSHIP.**

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

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

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

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: 611710) (Expenses \$ 677,970 including grants of \$ ..... ) (Revenue \$ 587,688 )

**ASSISTING IN THE DEVELOPMENT OF OUR MEMBERS' FUTURE CAREERS THROUGH EDUCATION ATTAINMENT, REALISTIC WORK EXPERIENCES, UNDERSTANDING AND APPRECIATION OF THE NATURAL ENVIRONMENT, GREEN CAREERS, AND JOB PLACEMENT.**

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

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

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**4d** Other program services (Describe in Schedule O.)  
(Expenses \$ ..... including grants of \$ ..... ) (Revenue \$ ..... )**4e** Total program service expenses ► 626,888

**Part IV Checklist of Required Schedules**

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .
- 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .
- 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 . . . . .
- 4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .
- 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III . . . . .
- 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which 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 . . . . .
- 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 . . . . .
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .
- 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; 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 . . . . .
- 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .
- 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.
  - a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .
  - b 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 . . . . .
  - c 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 . . . . .
  - d 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 . . . . .
  - e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .
  - f 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 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .
- 12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .
- b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .
- 14 a Did the organization maintain an office, employees, or agents outside of the United States?
  - b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .
- 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .
- 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 (see instructions) . . . . .
- 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 . . . . .
- 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 . . . . .
- 20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .
- b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .

	Yes	No
1	✓	
2	✓	
3		✓
4		✓
5		✓
6		✓
7		✓
8		✓
9		✓
10		✓
11a	✓	
11b		✓
11c		✓
11d		✓
11e		✓
11f	✓	
12a		✓
12b	✓	
13		✓
14a		✓
14b		✓
15		✓
16		✓
17		✓
18	✓	
19		✓
20a		✓
20b		

**Part IV Checklist of Required Schedules (continued)**

21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .

22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .

23 Did the organization answer "Yes" to Part VII, Section A, line 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 . . . . .

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 lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .

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? . . . . .

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .

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 . . . . .

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 . . . . .

26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II . . . . .

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .

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 . . . . .

b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .

c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .

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 . . . . .

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .

b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .

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 . . . . .

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 . . . . .

38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O . . . . .

	Yes	No
21		✓
22		✓
23		✓
24a		✓
24b		✓
24c		✓
24d		✓
25a		✓
25b		✓
26		✓
27		✓
28a		✓
28b		✓
28c		✓
29		✓
30		✓
31		✓
32		✓
33	✓	
34		✓
35a		✓
35b		✓
36		✓
37		✓
38	✓	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	22
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	✓
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	14
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	✓
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, 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	✓
b	If "Yes," enter the name of the foreign country: ► See instructions for 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	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	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 as charitable contributions?	6a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	✓
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?	7b	✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	✓
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	✓
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	✓
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9b	
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> 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	<b>Section 501(c)(12) organizations.</b> 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	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> 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	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13a	
a	Is the organization licensed to issue qualified health plans in more than one state?		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

### Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year. **1a** 19

If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.

1b Enter the number of voting members included in line 1a, above, who are independent. **1b** 19

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**

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**

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? **4**

5 Did the organization become aware during the year of a significant diversion of the organization's assets? **5**

6 Did the organization have members or stockholders? **6**

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? **7a**

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? **7b**

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body? **8a**

b Each committee with authority to act on behalf of the governing body? **8b**

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**

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

10a Did the organization have local chapters, branches, or affiliates? **10a**

b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? **10b**

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? **11a**

b Describe in Schedule O the process, if any, used by the organization to review this Form 990. **12a**

12a Did the organization have a written conflict of interest policy? If "No," go to line 13. **12b**

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? **12c**

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done. **13**

13 Did the organization have a written whistleblower policy? **14**

14 Did the organization have a written document retention and destruction policy? **15**

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? **15a**

a The organization's CEO, Executive Director, or top management official **15b**

b Other officers or key employees of the organization **16a**

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). **16b**

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? **16b**

b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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 ► **IL**

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

Own website  Another's website  Upon request  Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **ROBERT SHEARS; 1020 GREENWOOD AVENUE, WAUKEGAN, IL 60087-4909 847-623-0900**

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

 Check if Schedule O contains a response or note to any line in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated	Former			
(1) JIM FLURY CHAIRMAN	5.00			✓						
(2) KATHRYN VANDEN BERK VICE CHAIR	1.00			✓						
(3) TIM DEMPSEY IMMEDIATE PAST CHAIR	1.00									
(4) DAN RAFTERY SECRETARY	1.00			✓						
(5) STEPHEN G. LEAR TREASURER	5.00			✓						
(6) TOM ALT DIRECTOR	1.00	✓								
(7) ALEX ANDERSON DIRECTOR	1.00	✓								
(8) DAVID BIRKHOLD DIRECTOR	1.00	✓								
(9) GERMAIN CASTELLANOS DIRECTOR	1.00	✓								
(10) DOUG EGAN DIRECTOR	1.00	✓								
(11) TONY FIGUEROA DIRECTOR	1.00	✓								
(12) MALCOLM NEWSOME DIRECTOR	1.00	✓								
(13) STAFFORD O'KELLY DIRECTOR	1.00	✓								
(14) MICHAEL PAPIERNIAK	1.00									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) MARC PARISE DIRECTOR	1.00	✓								
(16) MARVIN REDDICK DIRECTOR	1.00	✓								
(17) ELLIOT RICHARDSON DIRECTOR	1.00	✓								
(18) TOM WEBER DIRECTOR	1.00	✓								
(19) STACY WHITE DIRECTOR	1.00	✓								
(20) BOB MCCAMMON EXECUTIVE DIRECTOR	40.00			✓				48,880		16,215
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total . . . . .							►	48,880		16,215
c Total from continuation sheets to Part VII, Section A . . . . .							►			
d Total (add lines 1b and 1c) . . . . .							►	48,880		16,215
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 0										
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .									Yes	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 . . . . .									3	✓
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .									4	✓
									5	✓

**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. Report compensation for the calendar year ending with or within the organization's tax  
year.

(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 of compensation from the organization ►		

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . . b Membership dues . . . c Fundraising events . . . d Related organizations . . . e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f \$ h Total. Add lines 1a-1f . . . ►	1a 1b 1c 188,798 1d 1e 27,254 1f 69,837 40,501 285,889				
Program Service Revenue	2a VOCATIONAL/COMMUNITY b c d e f All other program service revenue . g Total. Add lines 2a-2f . . . ►	Business Code 624100	587,686	587,686		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . ► 4 Income from investment of tax-exempt bond proceeds ► 5 Royalties . . . ► 6a Gross rents . . b Less: rental expenses c Rental income or (loss) d Net rental income or (loss) . . . ► 7a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses . c Gain or (loss) . . d Net gain or (loss) . . . ► 8a Gross income from fundraising events (not including \$ 188,798 of contributions reported on line 1c). See Part IV, line 18 . . . a 21,563 b Less: direct expenses . . . b 35,799 c Net income or (loss) from fundraising events . ► (14,236) 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 . ► 11a MISCELLANEOUS b c d All other revenue . . . e Total. Add lines 11a-11d . . . ► 1,860 12 Total revenue. See instructions. . . . ► 861,214	(i) Real (ii) Personal (i) Securities (ii) Other	15		15 (14,236) (14,236)	
	Miscellaneous Revenue	Business Code 900099	1,860			1,860
	e Total. Add lines 11a-11d . . . ►		1,860			
	12 Total revenue. See instructions. . . . ►		861,214	587,688		(12,361)

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. 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)	48,880	39,104	4,888	4,888
7 Other salaries and wages	198,325	157,080	36,020	5,225
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	40,553	32,183	6,711	1,659
10 Payroll taxes	29,692	23,672	4,827	1,193
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17	69,697	55,606	14,091	
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	20,463	20,463		
12 Advertising and promotion				
13 Office expenses	8,122	3,235	4,887	
14 Information technology	18,892	18,892		
15 Royalties				
16 Occupancy	20,825	12,505	8,320	
17 Travel	18,309	14,674	3,349	286
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	13,461	10,769	2,692	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	15,984	12,787	3,197	
23 Insurance	36,358	28,900	6,650	808
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a YOUTH BUILD STIPENDS	68,887	68,887		
b SUMMER PROGRAM	115,461	115,461		
c CONSTRUCTION RESOURCES	19,486	19,486		
d STAFF TRAINING	6,091	6,091		
e All other expenses	43,454	38,175	5,164	115
25 Total functional expenses. Add lines 1 through 24e	792,940	677,970	100,796	14,174
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	99,324	1	76,203
	2 Savings and temporary cash investments	65,369	2	28,369
	3 Pledges and grants receivable, net	6,688	3	5,000
	4 Accounts receivable, net	64,395	4	112,975
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	8,240	9	10,145
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 476,385		
	b Less: accumulated depreciation	10b 110,527	378,577	10c 365,858
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
Liabilities	15 Other assets. See Part IV, line 11	125,292	15	125,292
	16 Total assets. Add lines 1 through 15 (must equal line 34)	747,885	16	723,842
	17 Accounts payable and accrued expenses	120,713	17	60,164
	18 Grants payable		18	
	19 Deferred revenue	51,499	19	29,422
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other 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	339,706	23	330,015
	24 Unsecured notes and loans payable to unrelated third parties		24	
Net Assets or Fund Balances	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	511,918	26	419,601
	Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> 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	235,967	33	304,241
	34 Total liabilities and net assets/fund balances	747,885	34	723,842

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	861,214
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	792,940
3	Revenue less expenses. Subtract line 2 from line 1 . . . . .	3	68,274
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	235,967
5	Net unrealized gains (losses) on investments . . . . .	5	
6	Donated services and use of facilities . . . . .	6	
7	Investment expenses . . . . .	7	
8	Prior period adjustments . . . . .	8	
9	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . .	10	304,241

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	✓
b	Were the organization's financial statements audited by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	✓
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	✓
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	✓
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 990-EZ)

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.

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

**YOUTH CONSERVATION CORPS**

Employer identification number

36-3993578

**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 described in **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 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 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—Non-functionally integrated
  - 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?
    - (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 supported organization?
    - (ii) A family member of a person described in (i) above?
    - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
  - h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . .	1,066,717	343,559	258,932	258,364	289,514	2,217,086
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 . . .						
<b>4 Total.</b> Add lines 1 through 3 . . .	<b>1,066,717</b>	<b>343,559</b>	<b>258,932</b>	<b>258,364</b>	<b>289,514</b>	<b>2,217,086</b>
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) . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						<b>2217,086</b>

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4 . . . . .	1,066,717	343,559	258,832	258,364	289,514	2,217,086
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	3,212	3,827	654	27	15	7,735
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .	3,085	131	240	341	1,940	5,737
<b>11 Total support.</b> Add lines 7 through 10						<b>2,230,558</b>
12 Gross receipts from related activities, etc. (see instructions) . . . . .				12		<b>3,195,105</b>
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ► <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	99.40% %
15 Public support percentage from 2012 Schedule A, Part II, line 14 . . . . .	15	99.56% %
<b>16a 33<sup>1/3</sup>% support test—2013.</b> If the organization did not check the box on line 13, and line 14 is 33 <sup>1/3</sup> % or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
<b>b 33<sup>1/3</sup>% support test—2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 <sup>1/3</sup> % or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2013.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2012.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support****Calendar year (or fiscal year beginning in) ►**

- 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.) . . . . .

	<b>(a) 2009</b>	<b>(b) 2010</b>	<b>(c) 2011</b>	<b>(d) 2012</b>	<b>(e) 2013</b>	<b>(f) Total</b>
1						
2						
3						
4						
5						
6						
7a						
b						
c						
8						

**Section B. Total Support****Calendar year (or fiscal year beginning in) ►**

- 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 section 501(c)(3) organization, check this box and **stop here** . . . . . ►

	<b>(a) 2009</b>	<b>(b) 2010</b>	<b>(c) 2011</b>	<b>(d) 2012</b>	<b>(e) 2013</b>	<b>(f) Total</b>
9						
10a						
b						
c						
11						
12						
13						
14						

**Section C. Computation of Public Support Percentage**

- 15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) . . . . .
- 16 Public support percentage from 2012 Schedule A, Part III, line 15 . . . . .

<b>15</b>	<b>%</b>
<b>16</b>	<b>%</b>

**Section D. Computation of Investment Income Percentage**

- 17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) . . . . .
- 18 Investment income percentage from 2012 Schedule A, Part III, line 17 . . . . .
- 19a **33½% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33½%, and line 17 is not more than 33½%, check this box and **stop here**. The organization qualifies as a publicly supported organization . ►
- b **33½% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33½%, and line 18 is not more than 33½%, 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.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**SCHEDULE D**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No 1545-0047

**2013**Open to Public  
Inspection► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

Employer identification number

YOUTH CONSERVATION CORPS

36-3993578

**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? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> 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).	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	<input type="checkbox"/> Held at the End of the Tax 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, and not on a historic structure listed in the National Register . . . . .	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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 section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
(i) 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 (ASC 958) 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 acquisition, 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      d  Loan or exchange programs  
 b  Scholarly research      e  Other \_\_\_\_\_  
 c  Preservation for future generations

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

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

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" 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 XIII and complete the following table:

	Amount
1c	
1d	
1e	
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 XIII. Check here if the explanation has been provided in Part XIII.

**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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ► %  
 b Permanent endowment ► %  
 c Temporarily restricted endowment ► %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

(i) unrelated organizations . . . . .  
 (ii) related organizations . . . . .

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

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

Yes	No
3a(i)	
3a(ii)	
3b	

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

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

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		32,300			32,300
b Buildings		355,385		29,779	325,606
c Leasehold improvements					
d Equipment		53,561		51,095	2,466
e Other		35,139		29,653	5,486

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ► 365,858

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) CONSTRUCTION IN PROGRESS-GREEN HOME SITE	120,000
(2) LAND-FUTURE GREEN HOME	5,292
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	125,292

**Part X Other Liabilities.**

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements	1	1,027,313
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	130,300
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	35,799
e	Add lines 2a through 2d	2e	166,099
3	Subtract line 2e from line 1	3	861,214
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 XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	861,214

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

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

1	Total expenses and losses per audited financial statements	1	904,330
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	75,591
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	35,799
e	Add lines 2a through 2d	2e	111,390
3	Subtract line 2e from line 1	3	792,940
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 XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	792,940

**Part XIII Supplemental Information.**

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

**PART X, LINE 2: AS OF DECEMBER 31, 2013 AND 2012, THE ORGANIZATION WAS NOT AWARE OF ANY UNCERTAIN TAX POSITIONS**

**THAT IT IS OBLIGATED TO DISCLOSE IN ACCORDANCE WITH FASB ASC 740, INCOME TAXES. ADDITIONALLY, THERE WERE NO**

**RETURNS OPEN TO REVIEW OR UNDER REVIEW BY TAXING AUTHORITIES IN EXCESS OF ANNUAL STATUTORY PERIODS. THE**

**ORGANIZATION FOLLOWS A CONSERVATIVE APPROACH OF RESEARCH AND OPEN DISCLOSURES IN REGARD TO ITS TAX-**

**EXEMPT STATUS AND POSITION HELD.**

**Part XIII Supplemental Information (continued)****PART XI, LINE2D-OTHER ADJUSTMENTS****SPECIAL EVENT EXPENSES NETTED FOR 990, PART VIII, PAGE 9****PART XII, LINE 2D-OTHER ADJUSTMENTS****SPECIAL EVENTS NETTED FOR 990, PART VIII, PAGE 9**

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

**YOUTH CONSERVATION CORPS**

Employer identification number

**36-3993578**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a <input type="checkbox"/> Mail solicitations	e <input checked="" type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input checked="" type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

Revenue		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
		210,361			210,361
Direct Expenses	1 Gross receipts . . . . .				
	2 Less: Contributions . . . . .				
	3 Gross income (line 1 minus line 2) . . . . .	210,361			210,361
Direct Expenses	4 Cash prizes . . . . .				
	5 Noncash prizes . . . . .				
	6 Rent/facility costs . . . . .	11,500			11,500
Direct Expenses	7 Food and beverages . . . . .	10,590			10,590
	8 Entertainment . . . . .				
	9 Other direct expenses . . . . .	13,709			13,709
10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .					► 35,799
11 Net income summary. Subtract line 10 from line 3, column (d) . . . . .					► 174,562

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

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

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No  
b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_

11 Does the organization operate gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%

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

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

16 Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

Director/officer  Employee  Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SCHEDULE J**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**  
For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
► Attach to Form 990. ► See separate instructions.  
► Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

Employer identification number

**YOUTH CONSERVATION CORPS**

36-3993578

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

**a** Receive a severance payment or change-of-control payment? . . . . .  
**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .  
**c** Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .  
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

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

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

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

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

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

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

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

Yes No

1b		
2		
4a		✓
4b		✓
4c		✓
5a		✓
5b		✓
6a		✓
6b		✓
7		✓
8		✓
9		



**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No 1545-0047

**2013**

**Open To Public  
Inspection**

Name of the organization

**YOUTH CONSERVATION CORPS**

Employer identification number

39-3993578

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
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 . . . . .				
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 ► ( <u>UNIFORMS</u> )	✓		10,200	REPLACEMENT COST
26 Other ► ( <u>SOFTWARE</u> )	✓		15,000	REPLACEMENT COST
27 Other ► ( <u>SUPPLIES</u> )	✓		15,301	REPLACEMENT COST
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?		
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?		
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

## Part II

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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

Department of the Treasury  
Internal Revenue Service

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

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

► Attach to Form 990 or 990-EZ.

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

Name of the organization

**YOUTH CONSERVATION CORPS**

Employer identification number

**36-3993578**

**FORM 990, PART VI, SECTION B, LINE 11: THE EXECUTIVE DIRECTOR HAS BEEN DESIGNATED TO HAVE THE PRIMARY RESPONSIBILITY**

**FOR OVERSEEING THE PREPARATION OF FORM 990. ALL BOARD MEMBERS RECEIVE A COPY OF THE FORM 990 FOR REVIEW AND**

**COMMENT PRIOR TO FILING.**

**FORM 990, PART VI, SECTION B, LINES 12-16: ALL POLICIES NOTED FOR THE ORGANIZATION ARE ALSO CONSIDERED TO APPLY**

**TO ITS DISREGARDED ENTITY AS APPLICABLE.**

**FORM 990, PART VI, SECTION B, LINE 12C: ALL DIRECTORS AND EMPLOYEES ARE REQUIRED TO REPORT ALL POTENTIAL CONFLICTS**

**OF INTEREST TO THE BOARD OF DIRECTORS. IN ADDITION, ALL DIRECTORS AND EMPLOYEES ARE REQUIRED TO FILE ANNUAL**

**STATEMENTS WITH THE BOARD OF DIRECTORS DISCLOSING ALL POTENTIAL CONFLICTS OF INTEREST OR A STATEMENT THAT**

**NO SUCH CONFLICTS EXIST.**

**FORM 990, PART VI, SECTION B, LINE 15A: THE BOARD OF DIRECTORS REVIEWS AND DETERMINES THE COMPENSATION PACKAGE**

**OF THE EXECUTIVE DIRECTOR.**

**FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS**

**ARE AVAILABLE TO THE PUBLIC UPON REQUEST.**

**FORM 990, PART XII, LINE 2C: THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.**

Name of the organization

Employer identification number

**SCHEDULE R**  
(Form 990)

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Related Organizations and Unrelated Partnerships**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990.

► See separate instructions.

► Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**YOUTH CONSERVATION CORPS**

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) YCC REAL ESTATE HOLDINGS, LLC 1020W. GREENWOOD, WAUKEGAN, IL 60087-4909 EIN 273-95-0111	HOLD REAL ESTATE	ILLINOIS	30,000	366,690	(A)
(2)					
(3)					
(4)					
(5)					
(6)					

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	Yes	No
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								

OMB No 1545-0047  
**2013**  
Open to Public  
Inspection

Employer identification number

36-3993378

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
									Yes	No	
(1) .....											
(2) .....											
(3) .....											
(4) .....											
(5) .....											
(6) .....											
(7) .....											

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp., S corp. or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	(j) Yes No	
									Yes	No
(1) .....										
(2) .....										
(3) .....										
(4) .....										
(5) .....										
(6) .....										
(7) .....										

## Part V Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of **(I)** interest **(ii)** annuities or **(iv)** rent from a controlled entity
- b Gift, grant, or capital contribution to related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)
- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)
- k Lease of facilities, equipment, or other assets from related organization(s)
- l Performance of services or membership or fundraising solicitations for related organization(s)
- m Performance of services or membership or fundraising solicitations by related organization(s)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)
- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses
- r Other transfer of cash or property to related organization(s)
- s Other transfer of cash or property from related organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part VI** **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
									Yes	No	
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											
(11)											
(12)											
(13)											
(14)											
(15)											
(16)											

## **Part VII      Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions).



**YOUTH CONSERVATION CORPS AND AFFILIATE**

**COMBINED FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**



**YOUTH CONSERVATION CORPS AND AFFILIATE**

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## INDEPENDENT AUDITOR'S REPORT

To the Management and Board of Directors of  
Youth Conservation Corps and Affiliate  
Waukegan, Illinois

### **Report on the Combined Financial Statements**

We have audited the accompanying combined financial statements of Youth Conservation Corps, (an Illinois not-for-profit corporation) and Affiliate (an Illinois limited liability company) (collectively the "Organization"), which comprise the combined statement of financial position as of December 31, 2013, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the combined financial statements.

### **Management's Responsibility for the Combined Financial Statements**

Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these combined financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### **Opinion**

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Youth Conservation Corps and Affiliate as of December 31, 2013, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The combining statements of financial position and combining statement of activities presented on Schedules 1, 2, 3, and 4 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

### **Report on Summarized Comparative Information**

We have previously audited the Organization's 2012 combined financial statements, and we expressed an unmodified opinion on those audited combined financial statements in our report dated September 9, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2012, is consistent, in all material respects, with the audited combined financial statements from which it has been derived.

***CJBS, LLC***

CJBS, LLC  
Northbrook, IL

September 19, 2014

**YOUTH CONSERVATION CORPS AND AFFILIATE**  
**COMBINED STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2013 AND 2012**

	<u>ASSETS</u>	2013	2012
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	\$ 104,572	\$ 164,693	
Grant Receivables	112,975	64,395	
Pledge Receivables	5,000	6,688	
Noncash Receivables	54,709	-	
Prepaid Expenses	10,145	8,240	
<b>Total Current Assets</b>	<u>287,401</u>	<u>244,016</u>	
<b>PROPERTY AND EQUIPMENT, NET</b>	<u>365,858</u>	<u>378,577</u>	
<b>OTHER ASSETS</b>			
Green Home Waukegan Property	120,000	120,000	
North Chicago Property	5,292	5,292	
<b>Total Current Assets</b>	<u>125,292</u>	<u>125,292</u>	
<b>TOTAL ASSETS</b>	<u>\$ 778,551</u>	<u>\$ 747,885</u>	
<b><u>LIABILITIES AND NET ASSETS</u></b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 57,547	\$ 120,453	
Accrued Expenses	2,617	260	
Line of Credit	60,000	60,000	
Deferred Revenue	29,422	51,499	
Current Maturities of Note Payable - Mortgage	12,995	10,951	
<b>Total Current Liabilities</b>	<u>162,581</u>	<u>243,163</u>	
<b>LONG-TERM LIABILITIES</b>			
Notes Payable	<u>257,020</u>	<u>268,755</u>	
<b>Total Liabilities</b>	<u>419,601</u>	<u>511,918</u>	
<b>NET ASSETS</b>			
Unrestricted			
Unrestricted	183,106	110,116	
Net Investment in Property and Equipment	95,843	98,871	
<b>Total Unrestricted Net Assets</b>	<u>278,949</u>	<u>208,987</u>	
Temporarily Restricted	80,001	26,980	
<b>Total Net Assets</b>	<u>358,950</u>	<u>235,967</u>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 778,551</u>	<u>\$ 747,885</u>	

The accompanying notes are an integral part of these financial statements.

YOUTH CONSERVATION CORPS AND AFFILIATE

COMBINED STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2013  
(With comparative totals for 2012)

	2013			2012 Total
	Unrestricted	Temporarily Restricted	Total	
<b>REVENUES</b>				
Public Support				
Contributions	\$ 34,333	\$ 5,000	\$ 39,333	\$ 29,817
Grants	130,182		130,182	77,101
Special Events	210,361	-	210,361	250,491
In-Kind Contributions	116,092	54,709	170,801	183,929
Revenue and Grants from Government Agencies				
U S Department of Labor	313,605	-	313,605	530,255
Corporation for National and Community Service	156,156	-	156,156	197,654
Illinois Department of Commerce and Economic Opportunity	-	-	-	114,356
Department of Housing and Urban Development				
City of Waukegan	5,000	-	5,000	2,510
Other Revenue				
Other	1,875	-	1,875	417
Net Assets Released from Restrictions	6,688	( 6,688)	-	-
Total Revenues	<u>974,292</u>	<u>53,021</u>	<u>1,027,313</u>	<u>1,386,530</u>
<b>EXPENSES</b>				
Programs and Conservation Activities	753,956	-	753,956	1,270,916
Management and General	100,796	-	100,796	132,902
Fundraising	49,578	-	49,578	53,919
Total Expenses	<u>904,330</u>	<u>-</u>	<u>904,330</u>	<u>1,457,737</u>
CHANGE IN NET ASSETS	69,962	53,021	122,983	( 71,207)
NET ASSETS, BEGINNING OF YEAR	<u>208,987</u>	<u>26,980</u>	<u>235,967</u>	<u>307,174</u>
NET ASSETS, END OF YEAR	<u>\$ 278,949</u>	<u>\$ 80,001</u>	<u>\$ 358,950</u>	<u>\$ 235,967</u>

The accompanying notes are an integral part of these financial statements

**YOUTH CONSERVATION CORPS AND AFFILIATE**  
**COMBINED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**  
**(With comparative totals for 2012)**

	<b>2013</b>			
	<b>Youth Programs and Conservation</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>2012 Total</b>
Automobile	2,338	161	68	2,567
Bank Charges	-	705	-	705
Supplies	9,466	1,692	53	11,211
Contract Services	20,463	-	-	20,463
Contributions	85	-	-	85
Green Home Program Materials	19,486	-	-	19,486
Depreciation	12,787	3,197	-	15,984
Dues and Subscriptions	1,300	-	-	1,300
Equipment Rental	397	-	-	397
Special Events	-	-	35,404	35,404
Employee Benefits	32,732	6,711	1,659	41,102
Insurance	28,351	6,650	808	35,809
Interest Expense	10,769	2,692	-	13,461
In-Kind Expenses	112,827	-	-	112,827
Utilities	11,094	6,210	-	17,304
Licenses and Permits	10	125	-	135
Meeting and Member Events	5,483	3,472	-	8,955
Miscellaneous	1,325	4,057	35	5,417
Payroll	196,183	40,908	10,113	247,204
Payroll Taxes	23,672	4,827	1,193	29,692
Postage and Delivery	940	-	27	967
Printing	-	-	-	64
Professional Fees	57,350	14,091	-	71,441
Repairs and Maintenance	4,891	2,110	-	7,001
Real Estate Taxes	-	-	-	2,982
Staff Training	5,779	-	-	5,779
Staff Travel	11,880	3,188	218	15,286
Stipends	68,887	-	-	68,887
Summer Program	115,461	-	-	115,461
Service Projects	-	-	-	355
<b>Totals</b>	<b>\$ 753,956</b>	<b>\$ 100,796</b>	<b>\$ 49,578</b>	<b>\$ 904,330</b>
				<b>\$ 1,457,737</b>

The accompanying notes are an integral part of these financial statements.

**YOUTH CONSERVATION CORPS AND AFFILIATE**  
**COMBINED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	<b>2013</b>	<b>2012</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 122,983	(\$ 71,207)
Adjustments to Reconcile Net Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Depreciation	15,984	14,270
In-kind Equipment	( 3,265)	-
Noncash Receivables	( 54,709)	-
Changes in Operating Assets and Liabilities.		
(Increase) Decrease in Assets:		
Grant Receivables	( 48,580)	( 21,541)
Pledge Receivables	1,688	3,504
Prepaid Expenses	( 1,905)	3,307
Increase (Decrease) in Liabilities:		
Accounts Payable	( 62,906)	82,472
Accrued Expenses	2,357	( 26,674)
Deferred Revenue	( 22,077)	( 65,857)
Net Cash (Used in) Operating Activities	<u>( 50,430)</u>	<u>( 81,726)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Repayments of Note Payable	( 9,691)	( 10,350)
Line of Credit, Net (Payments) Borrowings	<u>-</u>	<u>( 10,000)</u>
Net Cash (Used in) Financing Activities	<u>( 9,691)</u>	<u>( 20,350)</u>
Net Change in Cash and Cash Equivalents	( 60,121)	( 102,076)
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>164,693</u>	<u>266,769</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><b>\$ 104,572</b></u>	<u><b>\$ 164,693</b></u>
<b>SUPPLEMENTAL CASH FLOW INFORMATION</b>		
Interest Paid	<u>\$ 11,627</u>	<u>\$ 14,722</u>

The accompanying notes are an integral part of these financial statements

**YOUTH CONSERVATION CORPS AND AFFILIATE**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

**NOTE 1 – NATURE OF ORGANIZATION**

**The Organization**

Youth Conservation Corps ("YCC"), located in Waukegan, Illinois, was incorporated on December 7, 1994, and is a not-for-profit 501(c)(3) organization dedicated to guiding and mentoring youth and young adults to develop them into productive citizens of Lake County using community service, work, and education experiences.

**Programs**

*Post Secondary Education Initiative*

The YCC Post Secondary Education Initiative (PSEI) provides advanced education opportunity for disadvantaged young adults in Lake County, Illinois. This program provides the career building education and skills to advance beyond minimum wage or entry level jobs, and provide a bridge to college. The program has three components:

Study Groups: YCC helps participants increase literacy and math levels to increase the GED pass rate. Mentors (past participants) come in and help provide role models who have experience with successfully completing the GED.

Wrap Around Services. As part of the Bridge to College Program, YCC provides students with the tools to make it through college. Prior to college, this includes providing college visits, help with funding tools and application assistance. After acceptance, participants will receive on campus counseling related to college adjustment to campus life, time management training, and any study issues the participant may have.

Curriculum Development: The YCC's curriculum development program is developing curriculum that increases GED outcomes and college readiness skills in writing, reading, and mathematics

*Youth Build*

The YCC's YouthBuild Program is a ten month program designed to help young people overcome barriers to success by re-enrolling them in a school program to obtain their GED or high school diploma, while at the same time teaching them life skills, job readiness, leadership development, and community involvement. YCC's YouthBuild members focus on preparing for the GED test, while also learning construction and carpentry skills. To gain real work experience and give back to their communities, members work to build affordable, LEED certified housing units in Waukegan. YCC YouthBuild utilizes a comprehensive approach and incorporates a number of program components to help our members achieve self-sufficiency and long-term independence. These program components include: Alternative Education, Job Training and Pre-Apprenticeship Program, Community Service, Leadership Development, Life Skills, Follow-up and Graduate Services, and Certificate Achievement.

**YOUTH CONSERVATION CORPS AND AFFILIATE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013 AND 2012**

**NOTE 1 – NATURE OF ORGANIZATION (continued)**

*Summer High School Program*

YCC Summer Program provides employment opportunities and environmental education to Lake County high school students aged 16-18 interested in preserving Lake County's wetlands, prairies and woodlands. This program is a public/private partnership between YCC and the Lake County Forest Preserve District. The program runs eight weeks, beginning in mid-June and continuing through early August. As a member of YCC's Summer Program members work to preserve and protect some of Lake County's most treasured natural lands. In addition to conservation work, YCC teams also receive regular environmental education, participate in team-building exercises, and have a chance to enjoy the benefits of their hard work through recreational activities from camping to canoeing.

**Combined Financial Statements**

The combined financial statements include the financial statements of Youth Conservation Corps and YCC Real Estate Holdings, LLC. All intercompany balances and transactions have been eliminated in combination

YCC Real Estate Holdings, LLC (the "Affiliate"), an Illinois limited liability company, was formed on November 29, 2010. The Affiliate is organized to hold the title of properties that assist YCC in its programs, affordable housing projects, community service projects and services that maintain and support park districts and other conservancy preserves in Lake County, Illinois, and that assist in the development of youth and young adults. YCC is the sole member of the Affiliate.

These two entities are collectively the "Organization".

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following summary of significant accounting policies of the Organization is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management, who is responsible for their integrity and objectivity. The accounting policies conform to the accounting principles generally accepted in the United States of America and have been consistently applied in preparation of the financial statements.

**Basis of Accounting**

The financial statements are presented using the accrual method of accounting, which recognizes revenue when it is earned and expenses when they are incurred.

**Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board's Accounting Standards Codification ("FASB ASC"). As specified in FASB ASC 958, *Not-for-Profit Entities*, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets

**YOUTH CONSERVATION CORPS AND AFFILIATE**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Unrestricted* – Unrestricted net assets are not subject to donor-imposed restrictions. Unrestricted net assets include revenues and expenses of the primary operations of the Organization.

*Temporarily restricted* – Temporarily restricted net assets include contributions for which donors impose time or purpose restrictions which have not been met. The ultimate purpose of the contribution is not permanently restricted. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Donor-restricted contributions and grants whose restrictions are met in the same reporting period are reported as unrestricted support.

*Permanently restricted* – Permanently restricted net assets include contributions, which typically require, by donor restriction, that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions. At December 31, 2013 and 2012, there were no permanently restricted net assets.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, highly liquid investments with an initial maturity of three months or less are considered to be cash and cash equivalents.

**Concentration of Credit Risk**

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash. The Organization places its cash and deposits with high credit quality financial institutions, however, deposits may exceed the federally insured limits from time to time.

**Promises to Give**

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Contributions and unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on these amounts are computed using a risk-free interest rate (ranging from 2% to 6%) applicable to the year in which the contribution is made. Amortization of the discount is included in contribution revenue.

**YOUTH CONSERVATION CORPS AND AFFILIATE**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Grants Receivable (Cost Recoverable Under Grants)**

Grants receivable consist primarily of fees due from program services and are non-interest bearing. Grants receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on grants receivable using the allowance method. The allowance is based on experience and other circumstances which may affect the ability of funders to meet their obligations. Grant receivables are considered impaired if full principal payments are not received in accordance with the grant agreement. It is the Organization's policy to charge off uncollectible grants receivable when management determines the grant will not be collected. At December 31, 2013 and 2012 receivable balances were considered collectible and no allowance for doubtful was considered necessary.

**Property and Equipment**

Acquisitions of property and equipment over \$1,000 are recorded at cost. Improvements and replacements of property and equipment are capitalized. Maintenance and repairs that do not improve or extend the lives of fixed assets are charged to expense as incurred. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, and any gain or loss is reported in the statement of activities. Depreciation is provided over the estimated useful lives ranging from 3 to 39 years for each class of depreciable assets and is computed using the straight-line method.

**Donated Property and Equipment**

Donations of property and equipment are recorded as contributions at fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

**Long-Lived Assets**

The Organization evaluates long-lived assets for impairment using the discounted cash flows method whenever events or changes in circumstances indicated that the carrying amount of any asset may not be recoverable in accordance with accounting principles generally accepted in the United States of America.

**Deferred Revenue**

Deferred revenue represents certain government funds received in advance for future services. These funds are subject to being returned to their government sources if not used for stipulated program services.

**YOUTH CONSERVATION CORPS AND AFFILIATE**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Restricted and Unrestricted Revenue and Support Recognition**

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. Investment income that is limited to specific uses by donor restrictions is reported as increases in unrestricted net assets if the restrictions are met in the same reporting period as the income is recognized.

All other donor-restricted contributions or amounts received that are designated for future periods are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

**Donated Assets**

Donated marketable securities and other noncash donations are recorded as contributions at their fair values at the date of donation.

**Contributed Services**

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. No amounts have been reflected in the financial statements for contributed services that do not meet the criteria for recognition under accounting principles generally accepted in the United States of America. Contributed services recognized in the statement of financial position for 2013 and 2012, mostly for Youth Build Program, were \$160,300 and \$183,929, respectively.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**Expense Allocation**

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

**YOUTH CONSERVATION CORPS AND AFFILIATE**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Income Taxes**

YCC is a not-for-profit organization that is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code and is not a private foundation. It is also exempt from Illinois state income taxes for related income. The Organization is subject to income tax only to the extent of unrelated business income, of which there were not any for the years ended 2013 or 2012.

YCC Real Estate Holding, LLC, the Affiliate, is a limited liability company whose sole member is YCC. The Affiliate is considered a disregarded entity for income tax purposes as defined by the IRS. Activities of the Affiliate are reported on the YCC's federal information return.

As of December 31, 2013 and 2012, the Organization was not aware of any uncertain tax positions that it is obligated to disclose in accordance with FASB ASC 740, *Income Taxes*. Additionally, there were no returns open to review or under review by taxing authorities in excess of annual statutory periods. The Organization follows a conservative approach of research and open disclosure in regard to its tax-exempt status and positions held. The Organization files Forms 990 in the U.S. federal jurisdiction and the State of Illinois. The Organization is generally no longer subject to examination by the Internal Revenue Service for years before 2011.

**Comparative Financial Information**

The financial statements include certain prior-year summarized comparative information in total, but not by detail and net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2012, from which the summarized information was derived.

**Reclassifications**

Certain comparative prior year amounts in the financial statements have been reclassified to conform to current year presentation

YOUTH CONSERVATION CORPS AND AFFILIATE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2013 and 2012 consisted of the following:

	2013	2012
Equipment	\$ 53,561	\$ 52,061
Software	14,389	12,625
Vehicles	20,750	20,750
Land	32,300	32,300
Building and Building Improvements	<u>355,385</u>	<u>355,385</u>
	476,385	473,121
Less: Accumulated Depreciation	( 110,528 )	( 94,544 )
Total Property and Equipment - Net	<u>\$ 365,857</u>	<u>\$ 378,577</u>

Depreciation expense for the years ended December 31, 2013 and 2012 was \$15,984 and \$14,270, respectively.

NOTE 4 – LINE OF CREDIT

As of December 31, 2013 the Organization had a line of credit agreement that provided for a maximum borrowing of \$60,000, due June 15, 2014, bearing interest at the prime rate plus 1% (at December 31, 2013 rate 4.25%) and secured by substantially all assets of the Organization. On June 15, 2014 the line of credit was extended through September 15, 2014. The balance outstanding was \$60,000 as of December 31, 2013 and 2012, respectively

A second line of credit is available to the Organization with the maturity date on December 28, 2015, bearing interest at the prime rate plus 1% (at December 31, 2013 rate 4.25%). There was no outstanding balance as of December 31, 2013 and 2012.

NOTE 5 – NOTE PAYABLE - MORTGAGE

Mortgage note payable consisted of the following at December 31, 2013 and 2012.

	2013	2012
Note payable to a bank, interest fixed at 4%, secured by real property, with required monthly principal and interest payments of \$1,827 for 59 months and a final balloon payment of \$257,020 due December 2015	\$ 270,015	\$ 279,706
Less Current Portion	( 12,995 )	( 10,951 )
Long Term Portion	<u>\$ 257,020</u>	<u>\$ 268,755</u>

**YOUTH CONSERVATION CORPS AND AFFILIATE**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

**NOTE 5 – NOTE PAYABLE – MORTGAGE (continued)**

Maturities of the mortgage note payable are as follows:

2014	\$ 12,995
2015	257,020
	<u>\$ 270,015</u>

**NOTE 6 – TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets available for the following purposes as of December 31, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Purpose restricted -		
Green Home Projects for Low Income Families	\$ 20,292	\$ 20,292
Time restricted -	<u>59,709</u>	<u>6,688</u>
	<u>\$ 80,001</u>	<u>\$ 26,980</u>

During year ending December 31, 2008, YCC received a property located in Waukegan, IL from the City of Waukegan. The fair value of the property of \$15,000 was recorded as a restricted contribution. Under the agreement, YCC demolished the house on the property and built a new house that is going to be sold to a low or moderate income family, which have less than 80% of the Chicago Area median income, as determined by the U.S. Department of Housing and Urban Development. YCC will ensure that the minimum period of affordability of the house will be 5 years. Capitalized costs by the end of December 31, 2013 and 2012 were \$105,000. As of December 31, 2013 the house was under contract with a potential buyer. Subsequent to year end the property was sold.

During year ending December 31, 2011, the Affiliate received a piece of land from the City of North Chicago located in North Chicago, IL recorded as restricted contribution at the fair value of \$5,292. The land is restricted for the construction of an affordable house. As of December 31, 2013 no construction was started on the house.

Both of the donated properties have been released and waived of all rights under the Homestead Exemption Laws of the State of Illinois. As a result, there is no contingent liability related to these properties.

**YOUTH CONSERVATION CORPS AND AFFILIATE**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

**NOTE 7 – IN-KIND CONTRIBUTIONS**

During the year ended December 31, 2013 and 2012, the Organization received the following in-kind contributions

	<u>2013</u>	<u>2012</u>
Contributed Services and Construction Materials for Training and Construction of the Affordable Housing Unit in Waukegan	\$ 45,591	\$ 136,625
GED Instructor and Materials	30,000	47,304
Donated Supplies	37,236	-
	<u>112,827</u>	<u>183,929</u>
Contributed Services Receivable	54,709	-
Donated Equipment	3,265	-
	<u>\$ 170,801</u>	<u>\$ 183,929</u>

**NOTE 8 – FEDERAL AND STATE GRANTS**

The Organization receives significant financial assistance from several federal, state and local government agencies in the form of grants. Program revenue in excess of program expenses is typically subject to recapture under various provisions. Additionally, the disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability to the Organization.

**YOUTH CONSERVATION CORPS AND AFFILIATE**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

**NOTE 9 – FUTURE COMMITTED REVENUE**

The Organization received the following future commitments from granting agencies as of December 31, 2013

	Grant Term	Grant Amount	Earned Revenue by December 31, 2013	Funding Available/ Unused Funds at December 31, 2013
U S Department of Labor- Employment Training Administration				
YouthBuild Grant	03/15/11-03/14/14	\$ 1,100,000	\$ 1,095,114	\$ 4,886
YouthBuild Grant	07/15/13-11/14/16	1,100,000	28,338	1,071,662
Corporation for National and Community Service				
Clean Energy Service Corps Grant	10/01/12-09/30/13	148,800	98,740	50,060
AmeriCorps Grant	08/15/12-08/15/13	75,530	50,640	24,890
The Corps Network				
Post Secondary Education Initiative Project	02/01/12-12/31/13	200,000	162,843	37,157
YouthBuild USA through WalMart				
YouthBuild Pathways to Credentials and Careers	11/15/12-10/31/14	50,000	7,738	42,262
	Total	\$ 2,674,330	\$ 1,443,413	\$ 1,230,917

**NOTE 10 – CONCENTRATIONS**

Approximately 45% in 2013 and 60% in 2012 of the Organization's revenue is derived from federal, state and local government grants. Grants from U.S. Department of Labor provided 29% and 38%, of the revenue for 2013 and 2012, respectively. The current level of the Organization's operations and program services may be impacted or segments discontinued if the funding is not renewed.

**NOTE 11—OPERATING LEASE – RELATED PARTY**

The facility presently used for the Organization's activities is leased from its affiliate, YCC Real Estate Holdings, LLC, under a 10 year arrangement expiring on December 31, 2020. Total rent expense as of December 31, 2013 and 2012 of \$30,000 was eliminated on the combined financial statements.

**YOUTH CONSERVATION CORPS AND AFFILIATE**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

**NOTE 12 – SUBSEQUENT EVENTS**

On August 25, 2014 the Organization sold its green home Waukegan property at a loss for a sale price of \$103,500. The proceeds from sale of the green home were partially used to pay off the outstanding balance on the line of credit of \$60,000.

Starting with January 2014 the Organization hired a new executive director.

The Management of the Organization has evaluated events subsequent to the statement of financial position date of December 31, 2013 through September 19, 2014, the date the financial statements were available to be issued. It has concluded that except of the subsequent events explained in the above paragraph there are no other effects that provide additional evidence about conditions that existed at the statement of financial position date that require recognition in the 2013 financial statements or related note disclosures in accordance with FASB ASC 855, *Subsequent Events*.

**SUPPLEMENTARY INFORMATION**

## YOUTH CONSERVATION CORPS AND AFFILIATE

## SCHEDULE 1. COMBINING STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2013

	Youth Conservation Corps	YCC Real Estate Holdings, LLC	Eliminations	Total
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	\$ 101,079	\$ 3,493	\$ 2,500	\$ 104,572
Grant Receivables	112,975	-	-	112,975
Pledge Receivables	5,000	-	-	5,000
Noncash Receivables	54,709	-	-	54,709
Prepaid Expenses	10,145	-	-	10,145
<b>Total Current Assets</b>	<b>283,908</b>	<b>5,993</b>	<b>2,500</b>	<b>287,401</b>
<b>PROPERTY AND EQUIPMENT, NET</b>				
<b>OTHER ASSETS</b>				
Green Home Waukegan Property	120,000	-	-	120,000
North Chicago Property	-	5,292	-	5,292
Due from Intercompany	80,459	-	80,459	-
<b>Total Other Assets</b>	<b>200,459</b>	<b>5,292</b>	<b>80,459</b>	<b>125,292</b>
<b>TOTAL ASSETS</b>	<b>\$ 492,319</b>	<b>\$ 369,191</b>	<b>(\$ 82,959)</b>	<b>\$ 778,551</b>
<b>CURRENT LIABILITIES</b>				
Accounts Payable	\$ 60,047	\$ -	(\$ 2,019)	\$ 57,547
Accrued Expenses	598	-	-	2,617
Line of Credit	60,000	-	-	60,000
Due to Intercompany	-	80,459	80,459	-
Deferred Revenue	29,422	-	-	29,422
Current Maturities of Note Payable - Mortgage	-	12,995	-	12,995
<b>Total Current Liabilities</b>	<b>150,067</b>	<b>95,473</b>	<b>(\$ 82,959)</b>	<b>162,581</b>
<b>LONG-TERM LIABILITIES</b>				
Notes Payable	-	-	-	257,020
<b>Total Liabilities</b>	<b>150,067</b>	<b>352,493</b>	<b>(\$ 82,959)</b>	<b>419,601</b>
<b>UNRESTRICTED NET ASSETS</b>				
Unrestricted	254,299	(\$ 71,193)	-	183,106
Unrestricted Net Investment in Property and Equipment	7,952	87,891	-	95,843
<b>Total Unrestricted Net Assets</b>	<b>262,251</b>	<b>16,698</b>	<b>-</b>	<b>278,949</b>
Temporarily Restricted	80,001	-	-	80,001
<b>Total Net Assets</b>	<b>342,252</b>	<b>16,698</b>	<b>-</b>	<b>358,950</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 492,319</b>	<b>\$ 369,191</b>	<b>(\$ 82,959)</b>	<b>\$ 778,551</b>

YOUTH CONSERVATION CORPS AND AFFILIATE

SCHEDEU II - COMBINING STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2013

	Youth Conservation Corps			YCC Real Estate Holdings, LLC			2013 Total		
	Unrestricted		Temporarily Restricted	Total	Unrestricted		Eliminations	Temporarily Restricted	
	Unrestricted	Temporarily Restricted			Unrestricted	Eliminations	Unrestricted	Temporarily Restricted	
<b>REVENUES</b>									
Public Support	\$ 34,333	\$ 5,000	\$ 39,333	\$ 39,333	\$ -	\$ -	\$ 34,333	\$ 5,000	\$ 39,333
Contributions	130,182	-	130,182	130,182	-	-	130,182	-	130,182
Grants	210,361	-	210,361	210,361	-	-	210,361	-	210,361
Special Events	116,092	54,709	170,801	170,801	-	-	116,092	54,709	170,801
In-Kind Contributions									
Revenue and Grants from Government Agencies									
U.S Department of Labor	313,605	-	313,605	313,605	-	-	313,605	-	313,605
Corporation for National and Community Service	156,156	-	156,156	156,156	-	-	156,156	-	156,156
Illinois Department of Commerce and Economic Opportunity	-	-	-	-	-	-	-	-	-
Department of Housing and Urban Development- City of Waukegan	5,000	-	5,000	5,000	-	-	5,000	-	5,000
Other Revenue	-	-	-	-	-	-	-	-	-
Rental Income	1,875	-	1,875	1,875	-	-	1,875	-	1,875
Other Income	6,688	( 6,688)	-	-	-	-	6,688	( 6,688)	-
Net Assets Released from Restrictions									
Total Revenues	974,292	53,021	1,027,313	30,000	( 30,000)	974,292	53,021	1,027,313	
<b>EXPENSES</b>									
Programs and Conservation Activities									
Management and General	734,873	-	734,873	19,083	-	-	753,956	-	753,956
Fundraising	125,691	-	125,691	5,105	( 30,000)	-	100,796	-	100,796
Total Expenses	49,578	-	49,578	-	-	-	49,578	-	49,578
	910,142	-	910,142	24,188	( 30,000)	-	904,330	-	904,330
	64,150	53,021	117,171	5,812	-	-	69,962	53,021	122,983
	198,101	26,980	225,081	10,886	-	-	208,987	26,980	235,967
	\$ 262,251	\$ 80,001	\$ 342,252	\$ 16,698	\$ -	\$ 278,949	\$ 80,001	\$ 358,950	
NET ASSETS, BEGINNING OF YEAR									
NET ASSETS, END OF YEAR									

## YOUTH CONSERVATION CORPS AND AFFILIATE

## SCHEDULE III - COMBINING STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2012

	Youth Conservation Corps	YCC Real Estate Holdings, LLC	Eliminations	Total
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	\$ 164,693	\$ 17,500	\$ 17,500	\$ 164,693
Grant Receivables	64,395	-	-	64,395
Pledge Receivables	6,688	-	-	6,688
Prepaid Expenses	8,240	-	-	8,240
Total Current Assets	244,016	17,500	17,500	244,016
<b>PROPERTY AND EQUIPMENT, NET</b>				
Other Assets	10,278	368,298	-	378,577
<b>OTHER ASSETS</b>				
Green Home Waukegan Property	120,000	5,292	-	120,000
North Chicago Property Due from Intercompany	100,459	-	100,459	5,292
Total Other Assets	220,459	5,292	100,459	125,292
<b>TOTAL ASSETS</b>	<b>\$ 474,754</b>	<b>\$ 391,090</b>	<b>(\$ 117,959)</b>	<b>\$ 747,885</b>
<b>CURRENT LIABILITIES</b>				
Accounts Payable	\$ 137,953	\$ 39	(\$ 17,500)	\$ 120,453
Accrued Expenses	221	-	-	260
Line of Credit	60,000	-	-	60,000
Due to Intercompany	-	100,459	( 100,459)	-
Deferred Revenue	51,499	-	-	51,499
Current Maturities of Note Payable - Mortgage	-	10,931	-	10,931
Total Current Liabilities	249,673	111,449	( 117,959)	243,163
<b>LONG-TERM LIABILITIES</b>				
Notes Payable	-	268,755	-	268,755
Total Liabilities	249,673	380,294	( 117,959)	511,818
<b>UNRESTRICTED NET ASSETS</b>				
Unrestricted	187,822	( 77,706)	77,706	110,116
Net Investment in Property and Equipment	10,279	89,592	-	98,871
Total Unrestricted Net Assets	198,101	10,886	-	208,987
Temporarily Restricted	26,980	-	-	26,980
Total Net Assets	225,081	10,886	-	235,967
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 474,754</b>	<b>\$ 391,090</b>	<b>(\$ 117,959)</b>	<b>\$ 747,885</b>

YOUTH CONSERVATION CORPS AND AFFILIATE

SCHEDULE IV - COMBINING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012

	Youth Conservation Corps			YCC Real Estate Holdings, LLC			2012 Total		
	Unrestricted		Temporarily Restricted	Total	Unrestricted		Eliminations	Unrestricted	Temporarily Restricted
	Unrestricted	Temporarily Restricted			Unrestricted	Eliminations	Unrestricted	Temporarily Restricted	
<b>REVENUES</b>									
Public Support Contributions	\$ 23,129	\$ 6,688	\$ 29,817	\$ -	\$ -	\$ -	\$ 23,129	\$ 6,688	\$ 29,817
Grants	77,101	-	77,101	-	-	-	77,101	-	77,101
Special Events	250,491	-	250,491	-	-	-	250,491	-	250,491
In-Kind Contributions	183,929	-	183,929	-	-	-	183,929	-	183,929
Revenue and Grants from Government Agencies									
U S Department of Labor	530,255	-	530,255	-	-	-	530,255	-	530,255
Corporation for National and Community Service	197,654	-	197,654	-	-	-	197,654	-	197,654
Illinois Department of Commerce and Economic Opportunity	114,356	-	114,356	-	-	-	114,356	-	114,356
Department of Housing and Urban Development - City of Waukegan	2,510	-	2,510	-	-	-	2,510	-	2,510
Other Revenue									
Rental Income	417	-	-	30,000	( 30,000)	-	-	-	-
Other Income	8,907	( 8,907)	417	-	-	-	417	-	417
Net Assets Released from Restrictions							8,907	( 8,907)	-
<b>Total Revenues</b>	<b>1,388,749</b>	<b>( 2,219)</b>	<b>1,386,530</b>	<b>30,000</b>	<b>( 30,000)</b>	<b>0</b>	<b>1,388,749</b>	<b>( 2,219)</b>	<b>1,386,530</b>
<b>EXPENSES</b>									
Programs and Conservation Activities	1,270,916	-	1,270,916	-	-	-	1,270,916	-	1,270,916
Management and General	138,146	-	138,146	24,756	( 30,000)	-	132,902	-	132,902
Fundraising	53,919	-	53,919	-	-	-	53,919	-	53,919
Total Expenses	1,462,981	-	1,462,981	24,756	( 30,000)	1,457,737	-	-	1,457,737
CHANGE IN NET ASSETS	( 74,232)	( 2,219)	( 76,451)	5,244	-	( 68,988)	( 2,219)	( 71,207)	
NET ASSETS - BEGINNING OF YEAR	272,333	29,199	301,532	5,642	-	277,975	29,199	307,174	
NET ASSETS - END OF YEAR	<b>\$ 198,101</b>	<b>\$ 26,980</b>	<b>\$ 225,081</b>	<b>\$ 10,886</b>	<b>\$ -</b>	<b>\$ 208,987</b>	<b>\$ 26,980</b>	<b>\$ 235,967</b>	