Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt from Income Tax

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

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

OMB No 1545-0047

2002

Open to Public Inspection

A For the 2002 calendar year, or tax year beginning 7/01 , 2002, and ending 6/30 , 2003

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Final return [ ] Amended return [ ] Application pending

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

SENIOR HELPING HANDS PROGRAM, INC
3310 SECOND AVENUE NORTH
BILLINGS, MT 59101-2005

D Employer Identification Number 81-0364919

E Telephone number 406-259-3111

F Accounting method [ ] Cash [X] Accrual [ ] Other (specify) ►

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

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? [ ] Yes [X] No

H (b) If 'Yes' enter number of affiliates ►

H (c) Are all affiliates included? [ ] Yes [ ] No (If 'No,' attach a list See instructions)

H (d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

G Web site ► N/A

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

K Check here ► [ ] if the organization's gross receipts are normally not more than $25,000 The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data **Some states require a complete return**

I Enter 4 digit GEN ►

M Check ► [X] if the organization is not required to attach Schedule B (Form 990, 990 EZ, or 990 PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ► 304,467.

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

REVENUE	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a	30,566.		
	b Indirect public support	1b	57,678		
	c Government contributions (grants)	1c	155,739.		
	d Total (add lines 1a through 1c) (cash $ 231,586 noncash $ 12,397.)			1d	243,983
	2 Program service revenue including government fees and contracts (from Part VII, line 93)			2	51,985
	3 Membership dues and assessments			3	
	4 Interest on savings and temporary cash investments			4	
	5 Dividends and interest from securities			5	473.
	6a Gross rents	6a			
	b Less rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)			6c	
	7 Other investment income (describe ►)			7	
	8a Gross amount from sales of assets other than inventory — (A) Securities: / (B) Other:	8a			
	b Less cost or other basis and sales expenses	8b			
	c Gain or (loss) (attach schedule)	8c			
	d Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	
	9 Special events and activities (attach schedule)				
	a Gross revenue (not including $ of contributions reported on line 1a)	9a	8,026		
	b Less direct expenses other than fundraising expenses	9b	2,331.		
	c Net income or (loss) from special events (subtract line 9b from line 9a) Statement 1			9c	5,695
	10a Gross sales of inventory, less returns and allowances	10a			
	b Less cost of goods sold	10b			
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
	11 Other revenue (from Part VII, line 103)			11	
	12 **Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	302,136.
EXPENSES	13 Program services (from line 44, column (B))			13	287,237.
	14 Management and general (from line 44, column (C))			14	46,367
	15 Fundraising (from line 44, column (D))			15	
	16 Payments to affiliates (attach schedule)			16	
	17 **Total expenses** (add lines 16 and 44, column (A))			17	333,604.
NET ASSETS	18 Excess or (deficit) for the year (subtract line 17 from line 12)			18	-31,468.
	19 Net assets or fund balances at beginning of year (from line 73, column (A))			19	128,731.
	20 Other changes in net assets or fund balances (attach explanation)			20	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	97,263.

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Part II **Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash $ ____ non cash $ ____)	22				
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	234,520	211,467	23,053	
26 Other salaries and wages	26				
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	28,416	26,396	2,020	
30 Professional fundraising fees	30				
31 Accounting fees	31	5,817		5,817	
32 Legal fees	32				
33 Supplies	33	9,025	7,281	1,744.	
34 Telephone	34	7,997	7,197	800	
35 Postage and shipping	35				
36 Occupancy	36	9,942.	2,982	6,960	
37 Equipment rental and maintenance	37	1,884.	942	942.	
38 Printing and publications	38				
39 Travel	39	20,682	19,838	844	
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	4,153	2,077	2,076	
43 Other expenses not covered above (itemize)					
a INSURANCE	43a	5,744	5,170.	574.	
b OTHER	43b	1,049	839	210	
c OTHER OUTSIDE SERVICES	43c	2,962	1,635	1,327	
d OUTSIDE NURSING SERVICES	43d	1,413	1,413		
e	43e				
44 **Total functional expenses** (add lines 22 43) **Organizations completing columns (B) - (D), carry these totals to lines 13 - 15**	44	333,604	287,237	46,367.	0

Joint Costs Check ► [X] if you are following SOP 98 2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ► [ ] Yes [X] No

If 'Yes,' enter **(i)** the aggregate amount of these joint costs $ ____, **(ii)** the amount allocated to program services $ ____, **(iii)** the amount allocated to management and general $ ____, and **(iv)** the amount allocated to fundraising $

Part III **Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? ► All organizations must describe their exempt purpose achievements in a clear and concise manner State the number of clients served, publications issued, etc Discuss achievements that are not measurable (Section 501(c)(3) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others)	**Program Service Expenses** (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a See Statement 2 (Grants and allocations $)	287,237
b (Grants and allocations $)	
c (Grants and allocations $)	
d (Grants and allocations $)	
e Other program services. (Grants and allocations $)	
f **Total of Program Service Expenses** (should equal line 44, column (B), program services) ►	287,237

Part IV Balance Sheets (See Instructions)

Note	*Where required, attached schedules and amounts within the description column should be for end of year amounts only*			(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non interest bearing			150	45	9,099.
	46 Savings and temporary cash investments			73,668.	46	24,674.
	47a Accounts receivable	47a	5,047			
	b Less allowance for doubtful accounts	47b		8,298.	47c	5,047
	48a Pledges receivable	48a	52,068			
	b Less allowance for doubtful accounts	48b		47,500	48c	52,068.
	49 Grants receivable				49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
	51a Other notes & loans receivable (attach sch)	51a				
	b Less allowance for doubtful accounts	51b			51c	
	52 Inventories for sale or use				52	
	53 Prepaid expenses and deferred charges				53	
	54 Investments – securities (attach schedule) ► ☐ Cost ☐ FMV				54	
	55a Investments – land, buildings, & equipment basis	55a				
	b Less accumulated depreciation (attach schedule)	55b			55c	
	56 Investments – other (attach schedule)				56	
	57a Land, buildings, and equipment basis	57a	45,194.			
	b Less accumulated depreciation (attach schedule) Statement 3	57b	28,673	11,094	57c	16,521
	58 Other assets (describe ►)				58	
	59 **Total assets** (add lines 45 through 58) (must equal line 74)			140,710.	59	107,409.
LIABILITIES	60 Accounts payable and accrued expenses			11,979.	60	10,146.
	61 Grants payable				61	
	62 Deferred revenue				62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
	64a Tax-exempt bond liabilities (attach schedule)				64a	
	b Mortgages and other notes payable (attach schedule)				64b	
	65 Other liabilities (describe ►)				65	
	66 **Total liabilities** (add lines 60 through 65)			11,979	66	10,146
NET ASSETS OR FUND BALANCES	**Organizations that follow SFAS 117, check here ►** [X] and complete lines 67 through 69 and lines 73 and 74					
	67 Unrestricted			81,231.	67	45,195.
	68 Temporarily restricted			47,500.	68	52,068
	69 Permanently restricted				69	
	Organizations that do not follow SFAS 117, check here ► ☐ and complete lines 70 through 74					
	70 Capital stock, trust principal, or current funds				70	
	71 Paid in or capital surplus, or land, building, and equipment fund				71	
	72 Retained earnings, endowment, accumulated income, or other funds				72	
	73 **Total net assets or fund balances** (add lines 67 through 69 **or** lines 70 through 72, column (A) **must** equal line 19, column (B) **must** equal line 21)			128,731.	73	97,263.
	74 **Total liabilities and net assets/fund balances** (add lines 66 and 73)			140,710.	74	107,409

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

BAA

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

a	Total revenue, gains, and other support per audited financial statements	a	304,467
b	Amounts included on line a but not on line 12, Form 990		
	(1) Net unrealized gains on investments $		
	(2) Donated services and use of facilities $		
	(3) Recoveries of prior year grants $		
	(4) Other (specify) See Stm 4 $ 2,331.		
	Add amounts on lines (1) through (4)	b	2,331.
c	Line a minus line b	c	302,136
d	Amounts included on line 12, Form 990 but not on line a		
	(1) Investment expenses not included on line 6b, Form 990 $		
	(2) Other (specify) $		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	302,136

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

a	Total expenses and losses per audited financial statements	a	335,935
b	Amounts included on line a but not on line 17, Form 990		
	(1) Donated services and use of facilities $		
	(2) Prior year adjustments reported on line 20, Form 990 $		
	(3) Losses reported on line 20, Form 990 $		
	(4) Other (specify) See Stmt 5 $ 2,331.		
	Add amounts on lines (1) through (4)	b	2,331.
c	Line a minus line b	c	333,604
d	Amounts included on line 17, Form 990 but not on line a		
	(1) Investment expenses not included on line 6b, Form 990 $		
	(2) Other (specify) $		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	333,604

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
See Statement 6		36,664	0	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ☐ Yes ☒ No

If 'Yes,' attach schedule – see instructions

Part VI Other Information (See instructions)

		Line	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes	77	X	
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	78b	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement	79		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization?	80a		X
b	If 'Yes,' enter the name of the organization ► N/A and check whether it is ☐ exempt or ☐ nonexempt			
81a	Enter direct or indirect political expenditures See line 81 instructions — 81a: 0.			
b	Did the organization file **Form 1120-POL** for this year?	81b	N/A	
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X	
b	If 'Yes,' you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) — 82b			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	*501(c)(4), (5), or (6) organizations* **a** Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in house lobbying expenditures of $2,000 or less?	85b	N/A	
	If 'Yes' was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year			
c	Dues, assessments, and similar amounts from members — 85c: N/A			
d	Section 162(e) lobbying and political expenditures — 85d: N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices — 85e: N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) — 85f: N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	*501(c)(7) organizations* Enter **a** Initiation fees and capital contributions included on line 12 — 86a: N/A			
b	Gross receipts, included on line 12, for public use of club facilities — 86b: N/A			
87	*501(c)(12) organizations* Enter **a** Gross income from members or shareholders — 87a: N/A			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) — 87b: N/A			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701 2 and 301 7701 3? If 'Yes,' complete Part IX	88		X
89a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ► 0 , section 4912 ► 0. , section 4955 ► 0			
b	*501(c)(3) and 501(c)(4) organizations* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b		X

c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0.

d Enter Amount of tax on line 89c, above, reimbursed by the organization ► 0

90a List the states with which a copy of this return is filed ► NONE

b Number of employees employed in the pay period that includes March 12, 2002 (See instructions) 90b 18

91 The books are in care of ► CHRISTIANE SIKORA Telephone number ► 406-259-3111

Located at ► 3310 2ND AVE NO, BILLINGS, MT ZIP + 4 ► 59101-2005

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041* — Check here N/A ► ☐

and enter the amount of tax exempt interest received or accrued during the tax year ► 92 N/A

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

Note Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a CLIENT SERVICE FEES					51,985.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities			14	473.	
97 Net rental income or (loss) from real estate					
a debt financed property					
b not debt financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			1	5,695	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				6,168.	51,985
105 Total (add line 104, columns (B), (D), and (E)) ▶					58,153.

Note *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I*

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

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	FEES CHARGED CLIENTS FOR SERVICES

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

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note *If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)*

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

Please ▶ 11-06-03

Date

[redacted] xecutive Director

Date | Preparer's SSN or PTIN (see

[redacted]

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information — (See separate instructions.)

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

OMB No 1545 0047

2002

Name of the organization: SENIOR HELPING HANDS PROGRAM, INC.

Employer Identification number: 81-0364919

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

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over $50,000 ►	0			

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

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over $50,000 for professional services ► 0		

Part III Statements About Activities (See instructions)

		Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes, enter the total expenses paid or incurred in connection with the lobbying activities ► $ N/A **(Must equal amounts on line 38,** Part VI-A, or line i of Part VI B)	1		X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking 'Yes,' must complete Part VI B AND attach a statement giving a detailed description of the lobbying activities			
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is 'Yes ' attach a detailed statement explaining the transactions)*			
a Sale, exchange, or leasing of property?	2a		X
b Lending of money or other extension of credit?	2b		X
c Furnishing of goods, services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e Transfer of any part of its income or assets?	2e		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See **Note** below)	3		X
4 Do you have a section 403(b) annuity plan for your employees?	4		X

Note *Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments*

Part IV Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box)

5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state ►** ______

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV A)

11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)

12 ☐ An organization that normally receives **(1) more than 33-1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions – subject to certain exceptions, and **(2) no more than 33-1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above, or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	**(b)** Line number from above

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting*

Note *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting*

Calendar year (or fiscal year beginning in) ►	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	223,152	191,163	240,676.	300,823	955,814.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose	73,630	78,177			151,807.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,081.	1,661	2,022.	2,035.	6,799.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	297,863.	271,001.	242,698.	302,858.	1,114,420.
24 Line 23 minus line 17	224,233.	192,824.	242,698.	302,858	962,613
25 Enter 1% of line 23	2,979	2,710	2,427.	3,029	

26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e), line 24 ► 26a 19,252.

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a **Do not file this list with your return** Enter the total of all these excess amounts ► 26b

c Total support for section 509(a)(1) test Enter line 24, column (e) ► 26c 962,613.

d Add Amounts from column (e) for lines 18 6,799. 19 ______ 22 ______ 26b ______ 26d 6,799.

e Public support (line 26c minus line 26d total) ► 26e 955,814

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ► 26f 99.29 %

27 Organizations described on line 12 N/A

a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person ' **Do not file this list with your return** Enter the sum of such amounts for each year

(2001) ______ (2000) ______ (1999) ______ (1998) ______

b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) **Do not file this list with your return** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year

(2001) ______ (2000) ______ (1999) ______ (1998) ______

c Add Amounts from column (e) for lines 15 ______ 16 ______ 17 ______ 20 ______ 21 ______ 27c

d Add Line 27a total ______ and line 27b total ______ 27d

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

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ► 27f

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ► 27g %

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

28 **Unusual Grants** For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return** Do not include these grants in line 15

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

N/A

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered 'Yes' to either 34a or b, please explain using an attached statement			
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75 50, 1975 2 C B 587, covering racial nondiscrimination? If 'No, attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See instructions)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check ► **a** ☐ if the organization belongs to an affiliated group Check ► **b** ☐ if you checked '**a**' and 'limited control' provisions apply

Limits on Lobbying Expenditures (The term expenditures' means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table –			
If the amount on line 40 is – / **The lobbying nontaxable amount is –**			
Not over $500,000 / 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 / $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 / $175,000 plus 10% of the excess over $1,000,000	41		
Over $1,500,000 but not over $17,000,000 / $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 / $1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter 0 if line 41 is more than line 38	44		
Caution *If there is an amount on either line 43 or line 44 you must file Form 4720*			

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ►	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI A) (See instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h**)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines **c** through **h**)			

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See instructions)

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

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

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

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

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

b If 'Yes,' complete the following schedule

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

Form **4562** | **Depreciation and Amortization** (Including Information on Listed Property) ► See separate instructions ► Attach to your tax return | OMB No 1545-0172 **2002** 67

Department of the Treasury
Internal Revenue Service

Name(s) shown on return: SENIOR HELPING HANDS PROGRAM, INC.
Identifying number: 81-0364919

Business or activity to which this form relates: FORM 990/990-PF

Part I Election To Expense Certain Tangible Property Under Section 179

Note. *If you have any listed property, complete Part V before you complete Part I*

1	Maximum amount See instructions for a higher limit for certain businesses	1	$24,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000.
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter 0	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter 0 If married filing separately, see instructions	5	

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

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2003 Add lines 9 and 10, less line 12 ►	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	4,153.

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B – Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

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

Section C – Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

(a)	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40 year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	
22	**Total** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations – see instructions	22	4,153
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

STATEMENT 1
FORM 990, PART I, LINE 9
NET INCOME (LOSS) FROM SPECIAL EVENTS

SPECIAL EVENTS	GROSS RECEIPTS	LESS CONTRI-BUTIONS	GROSS REVENUE	LESS DIRECT EXPENSES	NET INCOME (LOSS)
	8,026.	0.	8,026	2,331	5,695
TOTAL	$ 8,026.	$ 0.	$ 8,026	$ 2,331.	$ 5,695

STATEMENT 2
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
PROVIDES SERVICES SUCH AS HOUSEKEEPING, PERSONAL CARE, RESPITE CARE, NURSING CARE AND SUPERVISION OF CHRONIC HEALTH PROBLEMS TO ELDERLY CLIENTS REGARDLESS OF THEIR INCOME LEVELS. PROVIDED 8,311 UNITS OF SERVICE DURING CURRENT FISCAL YEAR		287,237.
	$ 0.	$ 287,237.

STATEMENT 3
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	$ 45,194.	$ 28,673	$ 16,521
TOTAL	$ 45,194.	$ 28,673.	$ 16,521.

STATEMENT 4
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

SPECIAL EVENT EXPENSE	$ 2,331.
TOTAL	$ 2,331.

STATEMENT 5
FORM 990, PART IV-B, LINE B(4)
OTHER AMOUNTS

SPECIAL EVENT EXPENSE	$ 2,331.
TOTAL	$ 2,331

Statement 6
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
CHRISTIANE SIKORA BILLINGS, MT	Executive Direc 40	$ 36,664.	$ 0.	$ 0.
DEBBY HERNANDEZ BILLINGS, MT	Chairman None	0	0.	0.
DENISE GORHAM BILLINGS, MT	Vice President None	0.	0.	0.
VICKI DUNAWAY BILLINGS, MT	Secretary None	0.	0	0
CHRIS CHAUVIN BILLINGS, MT	Director None	0.	0.	0
STEVEN EVANS BILLINGS, MT	Director None	0.	0.	0.
KRISTEN B KIRVEN BILLINGS, MT	Director None	0.	0.	0.
LIBBY LAIRD BILLINGS, MT	Director None	0.	0	0.
DIANNE LEHM BILLINGS, MT	Director None	0.	0.	0.
	Total	$ 36,664.	$ 0.	$ 0

SENIOR HELPING HANDS PROGRAM, INC.
3310 SECOND AVENUE NORTH
BILLINGS, MONTANA 59101

BY-LAWS

Effective:	September 1, 1977
Revision:	July 12, 1995
Revision:	September 15,1999
Revision:	October 6, 2003 APPROVED 11/25/2002

ARTICLE I

SECTION 1: NAME

The name of this organization is Senior Helping Hands Program, Inc., hereafter referred to as SHHP.

SECTION 2: OFFICE

The principal office of the SHHP is 3310 2nd Avenue N. Billings, Montana 59101. The primary telephone number is: 406-259-3111. The Fax number for SHHP is 406-259-5839. The internet e-mail is: shhp@wtp.net

ARTICLE II

MISSION STATEMENT

The primary mission of the SHHP is to enhance the independence and quality of life of the elderly and others in need of similar services by assisting them to remain in their homes as long as possible. The four major areas of assistance needed by clients to remain in their homes are housekeeping, respite care, personal care, and nursing care with supervision of chronic health problems. SHHP offers home care services that provide continuity of care with early identification and treatment of health problems.

Eligibility for the SHHP includes:

a. medically diagnosed health problems
b. resident of area served by SHHP
c. meets specific criteria of individual SHHP funding sources

ARTICLE III

BOARD OF DIRECTORS

SECTION 1: COMPOSITION

The SHHP Board of Directors (hereafter referred to as the Board) shall be composed of nine (9) to eleven (11) members and the Executive Director as an ex officio member. The Board membership shall include professional and/or paraprofessional persons and lay persons interested in maintaining quality health care and in-home services.

SECTION 2: TERM OF OFFICE

Members of the Board will be elected for three (3) year terms. Each year, one third (1/3) of the Board of Directors will be elected to a term, thereby assuring continuity in oversight of SHHP.

SECTION 3: MEETINGS

The Board shall meet bi-monthly. Special meetings may be called by the Chairman, if the need arises. A minimum of five (5) working days notice must be given for this meeting by letter or by telephone.

The Executive Board has the approval of the Board to make decisions pertinent to the Board's authority in business matters that require immediate attention when there is not time to convene a special Board meeting. All decisions by the Executive Board will be presented to the Board for ratification at the next scheduled meeting.

SECTION 4: ATTENDANCE

Board members who are absent from three (3) consecutive meetings and who do not present satisfactory excuses will be contacted by the Chairman to determine their interest in remaining on the board. Board members who wish to resign from the board during their term of office must submit a letter of resignation to the Chairman. Letters of resignation will be submitted by the Chairman to the Board at the next scheduled meeting. Vacancies may be filled by people interested in senior citizen programs. Their term will end at the next annual meeting, where they may submit their names as candidates for nomination.

ARTICLE IV

OFFICERS AND DUTIES

SECTION 1: OFFICERS

The Board officers are Chairman, Vice-Chairman and Secretary, with the duties that usually pertain to their respective offices. The officers shall be elected annually by the Board from among its members and shall hold office until their successors have been elected; they shall serve no more than three (3) consecutive terms.

SECTION 2: DUTIES OF CHAIRMAN AND VICE CHAIRMAN

The Chairman shall be the organizational spokesperson and the Board executive. As organizational spokesperson, the Chairman shall handle inquiries from the media, community representatives, clients and staff, and preside at official functions pertaining to SHHP. As board executive, the Chairman will provide leadership, preside over all Board meetings, appoint and oversee the activities of all board committees, and sign all contracts and formal documents. The Chairman has authority