



Christian Community Placement Center

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EIN: 94-3112571
Report Generated on: 03/28/2024


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Christian Community Placement Center

 aka Connections365, fka CCPC

 Salem, OR

 connections365.org

 (503)588-5647

 View GuideStar Profile



MISSION

A Christian organization compassionately serving youth and families, providing them counseling, mentoring, skill building, and education services in a safe environment, to support the development of their hope and future.

EIN

94-3112571

RULING YEAR

1994

IRS SUBSECTION

501(c)(3) Public Charity

FOUNDING YEAR

1986

MAIN ADDRESS

4890 32ND AVE SE
Salem, OR
97317

AFFILIATION TYPE

Independent Organization

CONTACT

Michael Austin
(503) 588-5647
michael.austin@connections365.org

EXECUTIVE DIRECTOR

Debby Lute

BOARD CHAIR

James Pleiman

SUBJECT AREA

Mental health care

Foster care

Youth services

Shelter and residential care

NTEE Code

Foster Care (P32)

Half-Way House (Short-Term Residential Care) (P72)

Mental Health Treatment (F30)

PROGRAMS

1. Project 180

Population(s) served:Men and boys
2. Mental Health Therapy

Population(s) served:Adolescents, Adults
3. Foundations Mentoring

Population(s) served:
4. Independent Living Program

Population(s) served:Children and youth, Children and youth
5. The Continuum

Population(s) served:Men and boys
6. Treatment Foster Care

Population(s) served:Adolescents, Preteens

POPULATIONS SERVED

1. Preteens
2. Adolescents
3. Young adults
4. Young boys
5. Adolescent boys
6. Young men
7. People with psychosocial disabilities

COMPLIANCE

- ✓ IRS Pub 78 Verified as of March 2024
- ✓ IRS BMF 509(a) (2) as of March 12, 2024
- ✓ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✓ Written whistleblower policy

Section 509(a)(2) organization

TRANSPARENCY MEASURES

- ✓ Board Practices Reported?
- ✓ Diversity Data Reported?
- 6 Number of Independent Board Members

Programs & Results

PROGRAMS

Source: Self-Reported by Organization, April 2023

Project 180

Population(s) Served:
Males

The residential facility provides a 24/7 secure structured living environment with rotating staff for male youth in crisis. The placement varies from 7 days to 90 days, depending on the youth's ongoing placement needs, and provides JJPO's immediate turnaround on referrals, quick placement and thorough evaluation of the youth offender to help the JJPO find/re-establish the next/return to placement.

Mental Health Therapy

Population(s) Served:
Adolescents (13-19 years)
Adults

Our Mental Health Unit is dedicated to serving clients who find themselves in need of counseling and case management services. These services include one-on-one individual counseling and in-home and skills training support as needed. Connections365 services clients in Marion and Polk Counties.

Foundations Mentoring

Population(s) Served: n/a

Placements are determined on a case-by-case basis, in collaboration with the youth's care team. The mentoring and skills trainer program supports youth and families referred by partnering community organizations or youth and proctors in other Connections365 programs. Mentors work one on one with youth to provide a positive relationship, skills

training, respite service and crisis intervention. Currently we are providing these mentoring services for youth placed with DHS and some of our mental health outpatient clients as well.

Independent Living Program

Population(s) Served: n/a

This residential proctor model program accepts youth transitioning into the community from youth correctional facilities, other residential placements, or those needing placement with an increased level of supervision and support. This program is designed to help youth successfully transition back into the community, via either living independently or reunification with a family member. Services provided to all youth include: BRS documentation, individual, family and group counseling, educational support, vocational support, and skill building curriculum. Youth accepted into this program must meet BRS requirements and will require BRS authorization prior to placement.

The Continuum

Population(s) Served: n/a

The Continuum is a community based residential program serving young men in the custody of Oregon Youth Authority. The residential home provides a 24/7 staffed, secure, structured living environment. Placements are approximately one year in the program with intensive transition processes both into the program and from the program. Services include case management, individual, family and group counseling, educational and vocational support, and evidence-based skill building curriculum. Additional services are accessed through community providers.

Treatment Foster Care

Population(s) Served: n/a

Connections365 maintains treatment foster homes for DHS youth in need of shelter care, therapeutic foster care and therapeutic foster care with enhanced services. Connections365 uses a trauma informed model. The Shelter Program provides 30- to 90-day emergency shelter and evaluation for young people in crisis. The primary focus is to stabilize and evaluate the youth in a safe, structured, therapeutic environment until a decision can be made regarding future placement. Treatment Foster Care youth are placed with Connections365 on a six-month basis. These youth have often experienced numerous previous placement failures. The enhanced program provides extra wraparound services to support successful placement for these youth, such as specialized foster care, case management, respite foster care, and mentor and skills trainer services.

Financials

FISCAL YEAR START: 07/01
FISCAL YEAR END: 06/30
✓ Financials audited by an independent accountant

FINANCIALS QUICK VIEW

Total revenue, gains, and other support per audited financial statements	\$2,536,935
Total expenses and losses per audited financial statements	\$2,423,332
Surpluses in last 5 years	5
Negative Net Assets in past 5 years	0

Financial Trends Analysis

Business Model Indicators

Created in Partnership with
 Nonprofit Finance Fund®

Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	\$236,069	-\$144,319	\$496,303	\$470,294	\$151,035
As a % of expenses	10.6%	-6.0%	20.0%	20.4%	6.5%
Unrestricted surplus (deficit) after depreciation	\$157,408	-\$226,832	\$410,357	\$382,665	\$65,036
As a % of expenses	6.8%	-9.1%	16.0%	16.0%	2.7%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$2,443,575	\$2,526,439	\$2,756,886	\$3,085,764	\$2,536,935
Total revenue, % change over prior year	7.8%	3.4%	9.1%	11.9%	-17.8%
Program services revenue	92.8%	97.7%	87.9%	71.8%	74.1%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.0%	0.2%	0.0%	0.0%	0.0%
Government grants	3.7%	0.0%	0.4%	21.3%	10.2%
All other grants and contributions	2.9%	2.1%	9.1%	1.7%	5.3%
Other revenue	0.6%	0.0%	2.7%	5.3%	10.3%
Expense Composition					
Total expenses before depreciation	\$2,222,248	\$2,406,226	\$2,486,010	\$2,303,633	\$2,337,333
Total expenses, % change over prior year	22.2%	8.3%	3.3%	-7.3%	1.5%
Personnel	65.6%	68.1%	71.6%	71.5%	70.7%
Professional Fees	4.8%	4.9%	4.1%	3.9%	4.2%
Occupancy	4.7%	4.5%	4.3%	4.8%	4.8%
Interest	3.7%	3.2%	3.0%	3.1%	2.4%
Pass-Through	0.0%	0.0%	0.3%	0.1%	0.3%
All other expenses	21.2%	19.3%	16.8%	16.7%	17.8%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$2,300,909	\$2,488,739	\$2,571,956	\$2,391,262	\$2,423,332
One Month of Savings	\$185,187	\$200,519	\$207,168	\$191,969	\$194,778
Debt Principal Repayment	\$0	\$63,052	\$0	\$414,684	\$356,489
Fixed Asset Additions	\$650,493	\$0	\$0	\$0	\$0
Total Full Costs (estimated)	\$3,136,589	\$2,752,310	\$2,779,124	\$2,997,915	\$2,974,599

Capital Structure Indicators

Liquidity					
Months of cash	1.6	1.5	3.5	7.3	8.3
Months of cash and investments	1.6	1.5	3.5	7.3	8.3
Months of estimated liquid unrestricted net assets	2.0	0.7	2.6	6.0	6.2
Balance Sheet Composition					
Cash	\$304,102	\$308,015	\$718,159	\$1,395,894	\$1,624,062
Investments	\$0	\$0	\$0	\$0	\$0
Receivables	\$216,570	\$221,691	\$327,775	\$231,335	\$200,799
Gross land, buildings, and equipment (LBE)	\$2,603,244	\$2,625,609	\$2,681,185	\$2,222,222	\$1,921,619
Accumulated depreciation (% of LBE)	31.6%	34.3%	36.8%	37.6%	45.8%
Liabilities (as % of assets)	63.4%	61.0%	61.1%	41.6%	34.6%
Unrestricted net assets	\$807,101	\$580,269	\$990,626	\$1,373,291	\$1,438,327
Temporarily restricted net assets	\$36,732	\$301,474	N/A	N/A	N/A
Permanently restricted net assets	\$0	\$0	N/A	N/A	N/A
Total restricted net assets	\$36,732	\$301,474	\$76,047	\$387,884	\$436,450
Total net assets	\$843,833	\$881,743	\$1,066,673	\$1,761,175	\$1,874,777

Key Data Checks

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

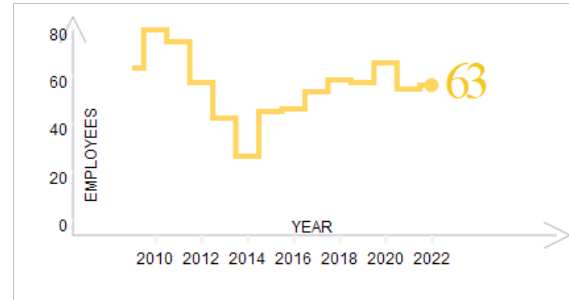
Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- ☒ [Formulas for key metrics](#)
- ☒ ['Key Revenue & Expense Data from Form 990'](#)
- ☒ ['Key Balance Sheet Data from Form 990'](#)

Operations

NUMBER OF EMPLOYEES

Source: IRS Form 990



Source: Self-Reported by Organization, April 2023

EXECUTIVE DIRECTOR

Debby Lute

Debby Lute has more than 25 years of progressively responsible experience in the Social Services Field and Administration. Debby has strong knowledge of both cash and accrual accounting systems, has been involved in multiple organizational startup and restructuring efforts, and has training and experience with multiple treatment approaches for both adults and children. Debby and her husband have lived in Oregon their whole lives, the majority of the time in Salem, Oregon. They have raised five children and have 11 grandchildren.

BOARD CHAIR

James Pleiman

Connections365

Term: 2022 - 2024

BOARD MEMBERS

Mark Adams

Sandy Evans

Charlotte Barrett

Robert Garcia

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Debby Lute	EXECUTIVE DI	\$93,186	\$2,815	\$0
Michael Austin	COMPTROLLER	\$40,835	\$1,250	\$0
Priscilla Sattergren	PRESIDENT	\$0	\$0	\$0
Mark Adams	VICE PRESIDE	\$0	\$0	\$0
Sandy Evans	TREASURER	\$0	\$0	\$0
James Pleiman	SECRETARY	\$0	\$0	\$0
Charote Barrett	DIRECTOR	\$0	\$0	\$0
Justin White	DIRECTOR	\$0	\$0	\$0
Robert Garcia	DIRECTOR	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Debohra Lute	EXECUTIVE DI	\$92,539	\$9,624	\$0
Priscilla Sattergren	PRESIDENT	\$0	\$0	\$0
Mark Adams	VICE PRESIDE	\$0	\$0	\$0
Sandy Evans	TREASURER	\$0	\$0	\$0
James Pleiman	SECRETARY	\$0	\$0	\$0
Harmony Mulkey	SECRETARY TH	\$0	\$0	\$0
Charote Barrett	DIRECTOR	\$0	\$0	\$0
Justin White	DIRECTOR	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Debohra Lute	EXECUTIVE DI	\$88,019	\$9,215	\$0
Priscilla Sattergren	PRESIDENT	\$0	\$0	\$0
Mark Adams	VICE PRESIDE	\$0	\$0	\$0
Sandy Evans	TREASURER	\$0	\$0	\$0
Paula Laymon	SECRETARY TH	\$0	\$0	\$0
Harmony Milkey	SECRETARY	\$0	\$0	\$0
James Pleiman	DIRECTOR	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Debohra Lute	EXECUTIVE DIRECTOR	\$87,982	\$8,782	\$0
Priscilla Sattergren	PRESIDENT	\$0	\$0	\$0
Mark Adams	VICE PRESIDENT	\$0	\$0	\$0
Paula Laymon	SECRETARY	\$0	\$0	\$0
Sandy Evans	TREASURER	\$0	\$0	\$0
Harmony Mulkey	DIRECTOR	\$0	\$0	\$0
James Pleiman	DIRECTOR	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Debohra Lute	EXECUTIVE DIRECTOR	\$85,000	\$0	\$0
Sean Banks	PRESIDENT ELECT	\$0	\$0	\$0
Priscilla Sattergren	PRESIDENT	\$0	\$0	\$0
Carolyn Palacios	SECRETARY	\$0	\$0	\$0
Sandy Evans	TREASURER	\$0	\$0	\$0
Mark Adams	DIRECTOR	\$0	\$0	\$0
Harmony Mulkey	DIRECTOR	\$0	\$0	\$0
Paula Laymon	DIRECTOR	\$0	\$0	\$0

Paid Preparers
FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
JONES & ROTH PC	930819646	PO BOX 10086, EUGENE OR 97440	5416872320

Paid Preparers
FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
JONES & ROTH PC	930819646	PO BOX 10086, EUGENE OR 97440	5416872320

Paid Preparers
FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
JONES & ROTH PC	93-0819646	PO BOX 10086, EUGENE OR 97440 USA	541-687-2320

BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations?

Yes

CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year?

Yes

ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year?

Yes

BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership?

No

BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years?

No

Organizational Demographics

Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

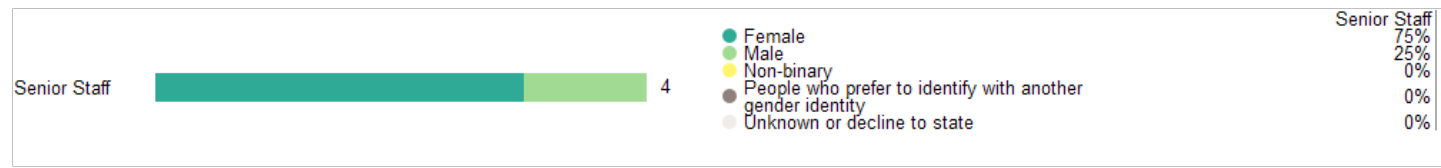
The organization's leader identifies as:

Race & Ethnicity	White/Caucasian/European
Gender Identity	Female
Sexual Orientation	Decline to state
Disability Status	Decline to state

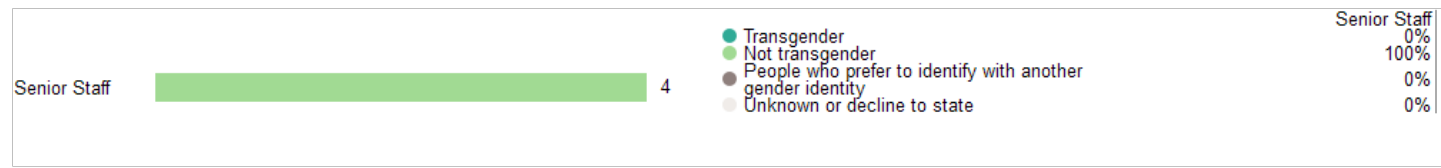
Race & Ethnicity

No data

Gender Identity



Transgender Identity



Sexual Orientation

No data

Disability

No data.

Appendix

Key Documents

IRS Forms 990	2022 990
	2021 990
	2021 990
	2020 990
	2019 990
IRS Forms 990T	2018 990T
	2017 990T
	2016 990T
	2015 990T
	2014 990T
Audited Financial Statements	2022 Audited Financial Statement
	2020 Audited Financial Statement
Key Organization Documents	'Key Revenue & Expense Data from Form 990'
	'Key Balance Sheet Data from Form 990'

Christian Community Placement Center

Aka Connections365

4890 32ND Ave Se
Salem, OR 97317

✓ Foundation Status Code: PC*

✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details



Organization name	Location	Most recent IRS Publication 78
Christian Community Placement Center	Salem, OR	March 2024
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin
94-3112571	A public charity (50% deductibility limitation).	March 25, 2024

IRS Business Master File Details



Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
CHRISTIAN COMMUNITY PLACEMENT CENTER	March 12 2024	Section 509(a)(2) organization
EIN	IRS subsection	Ruling date
94-3112571	This organization is a <u>501(c)(3) Public Charity</u>	03/1994
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.		

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

- GuideStar acquires all IRS data directly from the Internal Revenue Service.
- The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.
- [IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
- The [IRS Internal Revenue Bulletin](#) (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.
- The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.
- The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.