#9

COMPLETE

Collector: Copy of Web Link 1 (Web Link)
Started: Friday, November 17, 2023 2:18:50 PM
Last Modified: Friday, November 17, 2023 2:43:55 PM
Time Spent: 00:25:05
IP Address: 63.157.210.130

Page 1: Qualifications, Experience, & Capacity

Q1

Is organization staff familiar with the HOME-ARP Request for Qualifications Guidebook?

Yes

Q2

Contact Person Information:

Full Name	**David Armstrong**
Position Title	**CEO**
Email	**darmstrong@altinc.net**
Phone Number(s)	**406-56-3501**

Q3

Organization Information:

Organization Name	**Alternatives, Inc**
Street Address	**2101 3rd Ave North**
City	**Billings**
State	**MT**
ZIP + 4	**59101**
Email Address	**darmstrong@altinc.net**
Phone & FAX Numbers	**406-256-3501**

Q4

Organization website: Please enter complete URL.

www.altinc.net

Page 2: Organization Type

Q5 **Nonprofit - 501(c)3 Charitable Nonprofit Corporation**

Organization Type: Please select one of the following.

Page 3: Nonprofit Documentation

Q6

IRS Determination Letter Acceptable formats PDF, JPG, JPEG

Proof%20of%20Non-Profit%20Status.pdf (167.3KB)

Q7

Current Bylaws Acceptable formats PDF, JPG, JPEG

A5%20By-laws%20of%20Alternatives%20Inc%20(2023%20EEN%20Redlined%20Rev).pdf (160.4KB)

Q8

Articles of Incorporation Acceptable formats PDF, JPG, JPEG

ALT-A2%20Articles%20of%20Incorporation-Original%201978.pdf (307.1KB)

Q9

Governing body list: A list of the current Board of Directors or other governing body of the organization. The list must include the name, telephone number, address, occupation or affiliation of each member, and must identify the principal officers of the governing body. (Acceptable formats PDF, DOC, DOCX, JPG, JPEG)

Board%20of%20Directors%20List%20February%202023.docx (46KB)

Page 4: Organizational Details / Financial Information

Q10

Organizational chart: The chart must illustrate the organization's administrative framework and staff positions. Acceptable formats PDF, DOC, DOCX, JPG, JPEG

2023%20Agency%20Organizational%20Chart%20(1).pdf (91.3KB)

Q11

Most recent organizational audit or IRS Form 990. Acceptable formats PDF, JPG, JPEG

Audit%20FS%202022%2006%2030%20%26%202021%2006%2030.pdf (806.5KB)

Q12

Treasurer / Financial Report through December 31. Acceptable formats PDF, JPG, JPEG

August%20FInancial%20Report.pdf (102.8KB)

Q13

Unique Entity Identification (UEI) Number: A UEI is a number issued by the federal government's System for Award Management (SAM) to identify businesses and other entities that do business with the federal government. The UEI replaces the DUNS number. If your entity is already registered in SAM.gov, it has already been assigned a UEI number. Simply log into SAM.gov to access it. Entities intending to bid on contracts or grants directly from the federal government should visit SAM.gov and choose “Register Entity” to receive a UEI. Those who would like a UEI for sub-award reporting should choose “Get Unique Entity ID.” There is no cost to register for a UEI and it can usually be created within one business day. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.Enter your UEI number below.

NQMNJS6VFB54

Q14

System for Award Management (SAM) Registration: SAM is an official website of the U.S. federal government. All entities that receive payment with federal funds from Community Development Division programs must be registered in SAM. There is no cost to register; Register Online. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.

Please click or enter the organization's SAM registration date:	**10/14/2023**

Q15

Commercial and Government Entity (CAGE) Code. A CAGE code is a unique identifier assigned to government agency suppliers, to government agencies themselves, and to organizations funded by federal grants.

CAGE Code:	**431f3**

Q16

Authorized Responsible Party Signature: This is the person with organizational legal authority to bind the organization in grant administration matters.

Full Name:	**David O Armstrong**
Position / Job Title:	**CEO**
Phone Number	**406-256-3501**
Email Address:	**darmstrong@altinc.net**

Page 5: Experience & Capacity

Q17

Describe the length of time the organization has been in operation and the organization's purpose. (500 characters maximum)

Alternatives has provided residential re-entry services for over 42 years. The purpose of Alternatives is to promote public safety by challenging offenders to become responsible, productive, tax-paying citizens through firm, fair, consistent, supervision, treatment & education. Our program offers a broad range of alternatives to incarceration that reintroduce them back into society or keep offenders out of jails & prisons.

Q18

Describe the types of supportive services currently being provided by the organization. (2,000 characters maximum)

Alternatives, Inc. specializing in residential re-entry services by addressing criminal behavior and utilizing evidence-based programming to address individual client needs. Services include substance use disorder and mental health treatment, case management, care coordination, Enhanced Transition Supervision Services (ETSS), educational assistance including Hi-Set and Voc Rehab, job skill training, budgeting, cognitive behavioral therapy, re-entry and housing placement, misdemeanor probation, electronic monitoring and drug testing, application assistance, transportation support through the use of bus passes and gas cards, personal supportive items such as cell phones, phone cards, clothing, basic household and hygiene items and many other supportive services. Alternatives has been providing these services since 1980 and offers residential to community educational level supports for over 62 individual programs throughout the agency. The majority of clients are justice involved and referred through the Court Systems in our area. Alternatives provides these services to violent and sex offenders, among others. Alternatives also currently participates in the current Jail Based Program Pilot (JBPP). As part of this program, a team comprised of 6 different organizations work to find rapid housing and treatment placements for low to medium risk offenders who can be released from the facility with additional support and supervision. This evidence-based approach to provide comprehensive support for what clients need to successfully rejoin society includes placement in housing and wrap around services. Services begin in the jail and continue once in the community.

Q19

How many people has the organization served over the past 12 months? (whole numbers only; no ranges, no percentages)

4250

Q20

What percentage of those served meet criteria for at least one of the qualifying populations as defined in the HOME-ARP Notice: CPD-21-10? (decimal format to show the percentage [e.g., .25 for 25%; .5 for 50%; etc.])

0.85

Q21

Describe the organization's experience and compliance with federally funded programs. (1,000 characters maximum)

Alternatives is currently and has been federally funded for programs since 1980 for residential re-entry and substance use and mental health treatment services. As a result, the agency is monitored on an annual basis by the Federal Bureau of Prisons and United States Probation Office, and must comply with all federal CFR, ARMS, and financial management practices. Alternatives, Inc. is a well-established non-profit with well-qualified staff for over 43 years. Additionally, Alternatives recently completed two separate subaward grant programs for the City of Billings under CBDG with successful program implementation and compliance with reporting and financial mandates.

Q22

Describe the agency's policy for maintaining confidentiality of individuals and families served. (1,000 characters maximum)

Maintaining confidentiality of client information is one of the cornerstones of Alternatives, Inc. Staff are required to sign the Statement of Confidentiality of Client Information (ALT29) form when hired. Failure to comply with confidentiality standards therein will render an employee subject to disciplinary action up to termination of employment, depending on the seriousness of the violation. In some cases, a client whose right to privacy has been violated may have a legal remedy and may be awarded monetary damages. Public information found on websites such as Correctional Offender Network Website (CONWEB) or the Detention Center Website can be released, recognizes the need for outside agencies or individuals to obtain client information at times. Ensuring that it is correctly released is of paramount importance. However, no information, other than that, verbal or written, may be released from a file without a release of information form.

Q23

Describe the organization's policies, procedures, and experience in each of the following three areas: (1,500 character maximum for each)

Financial Management & Accountability	**Alternatives employs over 170 staff & is routinely monitored by the Federal Bureau of Prisons, the Montana Department of Corrections, & the Department of Health and Human Services Licensure Department, & consequently adheres to an extensive set of overlapping standards. In addition to the ongoing monitoring/audits, Alternatives adheres to policies & procedures known collectively as "Standard Operating Procedures of Alternatives, Inc" (SOPs) that governs the practices of Alternatives & its employees. 12 of these policies dictate the financial management, procurement, purchasing, & accountability. On a random basis, but not fewer than twice during each fiscal year, the Finance Committee shall directly review the general ledger & disbursement records for all agency accounts. The person responsible for conducting such a review shall be determined by the Chair of the Finance Committee & the results of the review shall be presented to the Finance Committee & then to the Board of Directors. The Director of Finance is responsible for the assignment of duties to accounting personnel. Given the limited size of the accounting department, it is acknowledged that complete separation of duties in support of internal control is not possible. However, the Director is responsible for assuring that, to the greatest extent possible, one person does not collect, receipt, prepare a deposit, & account for the specific funds coming into the agency.**
Personnel Management	**Personnel are managed by a human resources department under the supervision of the Director of HR and over 30 policies including an Employee Handbook. Each staff member has a direct Supervisor who managed day-to-day activities and progress. Staff are required to complete a 40-hour on-boarding process that includes mandatory trainings and orientation to the policies and practices of Alternatives. There is a personnel committee who manages overall processes and compliance with federal regulations. The Personnel Committee is inclusive of community members familiar with general EEO and HR practices and reports monthly to the overall Board of Directors.**

Procurement & Purchasing	**All purchases must be approved by a department supervisor and the CEO (or designee in his absence). These must be completed on a purchase order form. Any purchase over $50 from a vendor not on the approved vendor list, must be approved prior to ordering. Any purchase over $10,000 must be approved by the board of directors at the recommendation of the CEO and Finance Committee. Any items required by contract/grant funds or over $1,000 in cost must be sourced through a bid process. Bids are submitted to the finance committee and a recommendation is made to the full board of directors who then selects the final contract.**
Recordkeeping & Reporting	**Alternatives, Inc. has an orderly and timely system for handling, storing, and disposing of offender/client records. Access to offender (residential) and client (non-residential) records is limited to supervisors, case managers, Jail Alternatives managers, and administrative support (AS) staff. The AS staff are in charge of residential and non-residential client records from implementation through shredding. Chemical dependency-related and assessment records are handled only by Designated Staff. All records are shredded after the timeline for storage has expired based on individual contract or policy. In addition to hard file records, Alternatives, Inc. offenders and clients also have electronic records in the Alternatives, Inc. Total Offender Management Database (TOM). Reporting for grant specific items will be identified at the onset of the program to identify the type of record information and frequency of reporting. All information for client reporting will be collated and submitted to the Contracted Director of Development for review and submission. All PII and HIPPA information will be secured as necessary.**

Q24

If the organization currently manages grant funding, describe the method for tracking staff time on grant-specific tasks. (500 characters maximum)

We have been working on local, federal, & state grants for nearly the entirety of its existence. The Director of Development (DoD) manages the specific requirements. Staff time is tracked in an HR database. Individual daily staff journals calculate hours & tasks. These are audited by the DoD before submission to the agency Controller who reviews these prior to any reimbursement requests. Both the DoD & the Controller report to the CEO & provide regular reports of grants to the Board.

Q25

Describe the standards the organization uses for code-of-conduct covering conflicts of interest and governing the actions of its officers, Board of Directors, and employees. (2,000 characters maximum)

Alternatives, Inc. has several policies covering conflict of interest and code of conducts for both employees and board members. Section 1.8 of the By-Laws of Alternatives indicates All Directors shall disclose to the Board any possible conflict of interest at the earliest practicable time. Upon such disclosure, such Director shall abstain from speaking and voting on any matter under consideration at a Board or committee meeting, in which such Director has a conflict of interest. The minutes of such meeting shall reflect that a disclosure was made and that the Director having a conflict of interest abstained from speaking and voting. Any Director who is uncertain shall disclose the possible conflict of interest and request the Board or committee to determine whether a conflict of interest exists, and the Board or committee shall resolve the questions by a majority vote. A transaction in which a Director has a conflict of interest may be approved: (a) in advance by the vote of the Board of Directors or a committee of the Board if: (i) the material facts of the transaction and the Director's interest are disclosed or known to the Board or committee of the Board and; (ii) the Directors approving the transaction in good faith reasonably believe that the transaction is fair to the corporation; or (b) after it is consummated by obtaining approval of: (i) the attorney general; or (ii) a state district court in an action in which the attorney general is joined as a party. A conflict-of-interest transaction is authorized, approved, or ratified, if it receives the affirmative vote of two-thirds of the quorum present who have no direct or indirect interest in the transaction. Each Board member also completes an annual Conflict of Interest designation yearly. Staff also abide by a Federal Standards of Conduct and Fraternization policy which is signed upon hire and reviewed and acknowledged each year for annual training.

Q26

Does the organization carry fidelity bond coverage for responsible officials?

Yes

Page 6: Certifications / Authorization / Signature

Q27

CERTIFICATIONS: Please certify compliance with each of the following by checking the box next to each:

Funded activities must exclusively benefit individuals and families in qualifying populations in the City of Billings.

,

Subrecipients must prevent the duplication of funds to prevent fraud, waste, and abuse by verifying a qualifying household is not already receiving the same eligible supportive service or has been approved to receive the same service through another program or service provider. Subrecipients must immediately repay the City of Billings for assistance that is determined to be duplicative.

,

Subrecipients must maintain procedures to prohibit employees, board members, and officers from using their positions for a purpose that has the appearance of being motivated by a desire for private gain for themselves or others.

,

Financial records, supporting documentation, statistical records, and all other records pertinent to funding shall be retained for a period of five years following completion of project/activity.

,

Subrecipients shall comply with the Fair Housing Act, HUD regulations, and the Montana Human Rights Act prohibiting employment, contracting, and beneficiary discrimination based on: Disability - includes people with HIV / AIDS and people in recovery from alcohol / drugs; Race / Color; Religion; Religious Belief; Sex - includes protection against sexual harassment; Familial Status - includes the presence of children under the age of 18 and/or pregnancy; National Origin; Sexual Orientation; Gender Identity; Marital Status; Creed; and Age.

,

Subrecipients hiring personnel to carry out HOME-ARP activities, follow all Equal Employment Opportunity (EEO) policies. These may include the documentation of advertising methodology, demographics for interviewees, and reasons for the hiring decision; to the greatest extent feasible, direct all employment, contract, and training opportunities to low- and very-low-income persons and businesses, including seasonal and temporary employment opportunities; and recruit potential employees residing in lower-income areas and those residing in public or federally assisted housing. Required documentation includes: a summary of the

number of applicants for each position; the number that are minorities, women, and/or disabled; reasons for the hiring decision; personnel policies; and employee training, promotion, and salary levels.

,

Subrecipients must not contract with, hire, or employ an individual in the United States knowing that the contractor or individual is not authorized with respect to such employment.

,

Subrecipients are required to comply with the policies, guidelines, and requirements of the Uniform Administration, Cost Principles that require costs be necessary and reasonable, and Audit requirements set forth in 2 CFR Part 200.

,

Funds, materials, property, or services, provided directly or indirectly through HOME-ARP, cannot be used for partisan political activity, or to further the election or defeat of any candidate for public office.

,

All procurement transactions regardless of whether negotiated or advertised, and without regard to dollar value, shall be conducted in a manner providing a maximum degree of open and free competition.

,

Organizations that are directly funded under the HOME-ARP program may not engage in inherently religious activities, such as worship, religious instruction, or proselytization, as part of the programs or services funded through HOME-ARP. If an organization conducts such activities, the activities must be offered separately, in time or location, from the programs or services funded under HOME-ARP, and participation must be voluntary for the beneficiaries of the HOME-ARP programs or services.

Q28

Upon request, applicant agrees to furnish copies of liability insurance coverage, fidelity bond coverage for principal staff handling the organization’s accounts, and payment of payroll taxes and worker’s compensation insurance coverage, as required by Federal and State laws.

Yes

Q29

Upon request, applicant agrees to furnish copies of commitment letters for other funding sources.

Yes

Q30

Upon request, applicant agrees to furnish copies of accounting records and other financial documentation.

Yes

Q31

Signature of Authorized Responsible PartyEntering your full name in the box below will convey the same meaning as a wet signature.

David O Armstrong

Q32

Request for Qualification - Part 1 Submittal Date

Please enter or click today's date below: **11/17/2023**

#8

COMPLETE

Collector:	Web Link 1 (Web Link)
Started:	Friday, November 17, 2023 2:16:18 PM
Last Modified:	Friday, November 17, 2023 2:45:39 PM
Time Spent:	00:29:21
IP Address:	63.157.210.130

Page 1: Supportive Service Program & Activities

Q1 **Yes**

Have you completed and submitted the HOME-ARP Request for Qualifications - Part 1 online form?

Page 2: Supportive Service Program & Activities

Q2

Organization Name. Must be the same as entered in the Part 1 - Qualifications online form.

Alternatives, Inc

Q3

Please provide the proposed supportive service program location: (please be specific)

Street Address	**2101 3rd Ave N**
City	**Billings**
State	**MT**
Zip Code + 4	**59101**

Q4 **Yes**

Is the program location within the Billings city limits?

Q5

Which qualifying populations does your agency propose to serve with HOME-ARP funds? (choose one or more)

Homeless, as defined in 24 CFR 91.5,

At Risk of Homelessness, as defined in 24 CFR 91.5,

Other Populations including: Other families requiring housing assistance services to prevent homelessness, or those at greatest risk of housing instability

,

Veterans and Families that include a Veteran Family Member that meets the criteria for one or more of the qualifying populations

Q6

Which eligible supportive service categories does your agency propose to carry out? (choose one or more)

McKinney-Vento Supportive Services (see McKinney-Vento Homeless Assistance Act)

,

Homeless Prevention Services

Q7

Which eligible activities associated with the above service categories does your agency propose to implement? Full descriptions of activities can be found in HOME-ARP Supportive Services: Eligible Costs & Services (Please choose at least one of the following)

Outreach Services,

Landlord / Tenant Liaison,

Services for Special Populations,

Financial Assistance Costs (e.g., rental application fees, security deposits, utility payments, rental arrears, first, and last month's rent, etc.)

,

Short-term and Medium-term Financial Assistance for Rent

Q8

Describe the need for the proposed supportive services at your organization in relation to homeless prevention and increasing housing stability. (1,000 character maximum)

Many offenders detained are often unemployed or become unemployed as a result of their arrest/conviction creating a barrier for proper housing which leads to reoffending or overcrowding in shelters. As a result, Alternatives currently participate in a City/County program called the Jail Based Program Pilot (JBPP). This program works to assist eligible offenders out of the detention facility and placed into appropriate services to prevent new crimes, reduce re-entries in the jail. One of the former provisions of the program is re-entry support which funds costs for rapid housing placement once released from detention or to prevent loss of housing once out of the facility and participating in court-ordered monitoring, treatment, or combination of services as a diversion to incarceration. This service was previously funded through a grant from the MT Board of Crime Control but has since lapsed leaving a need for continuation of these services.

Q9

Is the above-stated need identified within the City of Billings' HOME-ARP Allocation Plan?

Yes

Q10

Please estimate the number of qualifying HOUSEHOLDS your agency expects to serve with HOME-ARP supportive services in one year. (Whole numbers only; no ranges, no percentages; a single individual = one household; one family = one household)

50

Q11

What is the organization's timeframe in MONTHS for carrying out the proposed activity? Please enter a whole number (no comma, decimal point, etc.)

12

Page 3: Organizational Experience and Capacity

Q12

Provide a detailed description of the organization’s ability to serve the identified qualifying population(s). Describe similar projects or activities that have been / are being successfully carried out at the organization, as well as sources of funding for the programs or activities. (2,000 character maximum)

For over 43 years, Alternatives has served this unique population, being one of the few organizations that also works with both violent and sex offenders who are often precluded from services at other agencies. Out participation in the JBPP has offered services to over 400 referrals in the program since July 2022 and the re-entry component has helped nearly 100. However, due to a lapse in funding, the re-entry component will cease to exist in the JBPP. Alternatives worked closely with other organizations and the County Finance Department to create a streamlined process of re-entry funds from application to reimbursement. The internal quality controls and staff training completed to date has allowed this process to succeed and show significant outcomes to preventing re-entry to the jail. Our Care Coordinators have direct relationships with community organizations, landlords, and sober living homes giving them direct connection for housing placement for some of our most difficulty populations. The training and leveraging of existing resources make Alternatives, Inc. the most qualified to offer these services to this population. The previous funding for the program came from the Montana Board of Crime Control under an RSAT grant. Additional funding was secured through DPHHS’s HEART grant, but unfortunately is limited in its impact. In order to serve the nearly 200 identified inmates with funding, additional sources need to be procured. By the time this grant would be implemented, it is likely that the HEART funding will be expended leaving a gap in resources in this program.

Q13

Please explain any identified obstacles to carrying out this activity prior to the expenditure deadline of September 30, 2030. (1,000 character maximum)

There are not obstacles in preventing the activity. Alternatives already participates in the programming necessary to evaluate the need to rapid housing post release from the jail. The only obstacle for continued funding is a lack of available funds to continue this program that started in July 2022. The only challenge will be the ability to attain future funding for this program to provide sustainability.

Q14

Describe how the organization plans to market the program to participants to ensure people know how to access services or resources. (1,000 character maximum)

The marketing for this program includes coordination with the local judges, public defender's office, prosecution, case managers, treatment court coordinators, landlords, sober living homes, and inmates. A re-entry coordinator housed in the jail facility activity identified appropriate clients to be screened.

Q15

The City has not implemented a preference for any qualifying populations or subpopulations. Describe how the agency will maintain a waiting list of any program participants and/or a waiting list for services. (1,000 character maximum)

A waitlist for the program will consist of utilizing our currently screened program list with identified needs through a care coordination plan. Detailed plans will identify which clients need re-entry funds and funds will be managed until expended. The only waitlist will be for those who have identified re-entry funds but are not yet ready to release. A series of conditions must be met to receive the funds including having a diagnoses SUD, MH, or Co-Occurring disorder. This information is tracked in a secure, shared spreadsheet that is available to members of the JBPP Team.

Q16

Describe how the agency will verify a program participant meets at least one of the qualifying populations prior to service approval. (1,000 character maximum)

Due to the nature of this program, the individuals receiving assistance are identified as homeless due to being incarcerated at the time of screening. When reviewing release and creating a release plan, inmates will be interviewed using a validated risk assessment and additional screening questions unitize Motivational Interviewing techniques to identify housing and employment outside of the facility as well as other community resources the inmate is engaged in. If no permanent home address or employment is identified at intake, they will be initial eligible with further verification. This future verification is done through weekly staffing that includes at least 6 different organizations to verify This fund is specific to rapid housing and placement.

Q17

How will the organization verify the income of the individuals / households served?Check all that apply.

Client Self-Report,

Verified through other assistance (TANF, Medicaid, etc.),

Third Party Verification,

Other (please specify):

Length of incarceration

Q18

Describe how the agency will assess duplication of benefits, including a process for verifying that a program participant is not currently receiving and/or been approved to receive the same service through another funding source. (1,00 characters maximum)

The Jail Based Program Pilot (JBPP) is designed with collaboration in mind. The weekly staffing meetings comprise of multiple agencies including public, private, and nonprofit groups who have the ability to serve the individual. Releases of Information are signed for any agency not at staffing to obtain information on services. Case files and coordination with these agencies prevents duplication. Since these individuals are currently incarcerated and going through our program, we are the point of first contact. Each request requires a justification application and a signature from a care coordinator or case manager who knows the most about the client's situation. A copy of the invoice, rental notice, or landlord receipt is required. All funds are paid directly to the receiving housing entity. This process has worked well in the past to avoid duplication and verify need for funds.

Q19 **No**

Has any program participant been required to repay due to an overpayment and / or duplication of funds at your agency? If yes, how were repaid funds reinvested into another program participant and / or activity?

Q20

Describe the methods or programs the agency will use to document and verify a program participant's eligibility. (1,00 characters maximum)

Alternatives, Inc. employs Motivational Interviewing for initial client screenings, gathering additional information from legal and treatment entities, and Medicaid when relevant. Care Coordinators conduct risk assessments and intakes, then create an Individualized Care Plan (ICP) for approved JBPP program participants. The ICP outlines necessary resources, goals, and tracks progress, serving as the primary eligibility document. Interaction points—intakes, meetings, coordination appointments—are recorded in the Total Offender Management (TOM) System and a master file spreadsheet for team access. Documentation and proof, including Medicaid and benefits verification, are uploaded to TOM, ensuring organized tracking and utilization.

Page 4: Financial & Staffing

Q21

What is the total HOME-ARP funding requested for supportive service activities? (Please enter whole numbers in each field (no dollar sign, comma, decimal point, etc.)

For supportive services activities:	**25000**
For the direct provision of services:	**0**

Q22 **No**

If included in the project budget, will the cost of labor or supplies and materials be incurred in directly providing supportive services to program participants? (i.e., direct provision of services)

Q23

If the direct provision of services will be funded, please describe the employee positions to be funded, percentage of time dedicated to the activity, qualifications, and duties in carrying out the proposed activity. (500 characters maximum)

NA

Q24

Upload job descriptions and resumes of any staff that will directly carry out supportive service activities for program participants.

Respondent skipped this question

Q25

Identify the organization's key staff members that will be responsible for HOME-ARP activity oversight, implementation, financial management, and quarterly reporting. Please include specific titles and qualifications. (1,000 characters maximum for each)

Activity Oversight:	**Hollie Bowman, Director of Community Programs, with 20 years of non-profit experience, led by CEO David Armstrong with over 43 years of experience managing and implementing evidence-based community corrections program will be responsible for oversight. Hollie supervises the Care Coordinator position that will be managing the re-entry requests and attending staffing. She is supervised by David Armstrong who manages all faucets of the agency. He will also coordinate with the Contracted Director of Development position on goals, objectives, challenges, and overall progress of the project.**
Implementation:	**Dawsen Berg, Care Coordinator, with three years of experience as it relates to this program, currently holds the position of Care Coordinator for the JBPP. He has managed his caseload and the re-entry requests for Alternatives, Inc. since July 2023. He attends weekly staffing, documents interactions, and submits appropriate documentation and verification for the program. He documents his time, interactions, and outcomes which are used currently for other parts of the JBPP.**
Financial Management:	**Stephanie Churchill, Controller, will act as the final financial manager on the program. She has 30 years of accounting experience and has been with Alternatives, Inc. since January 2020. All requests for funds are processed through the Care Coordinator who sends to the Controller for signatures. She then sends to Accounts Payable to process a check with is signed by the CEO. Then the Contracted Director of Development receives reports and documentation for reporting and requests for reimbursement. This process has worked since July 2022.**
Quarterly Reporting:	**Contracted Director of Development, Amanda Stonerock, whom has 15 years of non-profit experience will be managing quarterly reporting submission. Amanda has been managing grant funds and quarterly reporting for Alternatives, Inc since 2016. She owns and operates her a nonprofit consulting agency that specializes in grant writing, grant implementation, grant reporting, and grant auditing.**

Q26

If awarded HOME-ARP funding, will the organization hire new staff to implement the project? If yes, the organization must comply with low-income recruitment regulations for positions supported, either in part or in full, with federal funding. Recruitment efforts must include targeting low- and very-low-income individuals, and race/ethnicity documentation must be provided on applicants for any positions supported by federal funding.

No

Page 5: New Staff Positions

Q27

Please upload job descriptions for each new position. Acceptable formats PDF, DOC, DOCX, JPG, JPEG

Respondent skipped this question

Page 6: Sources & Uses

Q28

Please upload your completed Sources & Uses spreadsheet. Acceptable formats PDF, JPG, JPEG

HOME-ARP%20Sources%20and%20Uses%20-%20ALT.pdf (94.4KB)

Page 7: Authorization / Certification / Signature

Q29

Please upload the Authorization to Request Funds documentation, signed by the organization's Authorized Responsible Entity. Acceptable formats PDF, JPG, JPEG

Board%20Resolution.pdf (36.3KB)

Q30

Signature: Typing your full name in the box below will be considered signing.

David O Armstrong

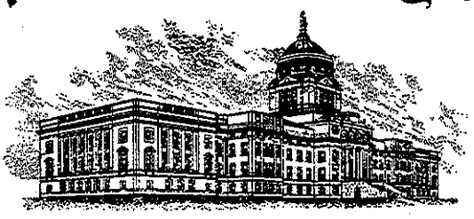
Q31

HOME-ARP Request for Qualifications - Part 2 Submittal Date

Please click or enter the date **11/17/2023** below:

2 DCM-2—1M—9-77

Office of the Secretary of State



OF THE

STATE OF MONTANA

CERTIFICATE OF INCORPORATION

I, FRANK MURRAY, Secretary of State of the State of Montana, do hereby certify that duplicate originals of Articles of Incorporation for the incorporation of

COMMUNITY HALF-WAY GROUP HOME

duly executed pursuant to the provisions of Section 15-2328 of the Revised Codes of Montana, have been received in my office and are found to conform to law.

NOW, THEREFORE, I, FRANK MURRAY, as such Secretary of State, by virtue of the authority vested in me by law, hereby issue this Certificate of Incorporation to

COMMUNITY HALF-WAY GROUP HOME

and attach hereto a duplicate original of the Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this 15th day of May A.D. 19 78

Frank Murray

FRANK MURRAY
Secretary of State

Leonard Larson

By LEONARD C. LARSON
Chief Deputy

STATE OF MONTANA

FILED

269207 MAY 15 1978

FRANK MURRAY
SECRETARY OF STATE

Kenneth W. Brown
Deputy

8.00

ARTICLES OF INCORPORATION

PREAMBLE: We, the undersigned, hereby associate ourselves together to form a non-profit corporation for charitable purposes under the laws of the State of Montana.

I. **NAME OF CORPORATION**: Community Half-Way Group Home.

II. **DURATION**: Perpetual.

III. **PURPOSES**: The purpose of this Corporation is to provide residential programs for the care and treatment of offenders who can be helped, in a reasonably short time, to achieve a degree of responsibility that will enable them to live constructively in the community.

This corporation shall be a non-profit corporation organized under the Montana Non-Profit Corporation Act. This Corporation is further organized exclusively for charitable, scientific, and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954, or the corresponding provisions of any future United States Internal Revenue Law.

To the extent not inconsistent with the purposes set forth above, this corporation may engage in other activities not prohibited by law.

IV. **LIMITATIONS**:

Section 1: No part of the net earnings of this corporation shall inure to the benefit of, or be distributable to, its directors, trustees, officers, members or other private persons, except that the corporaction shall be authorized and empowered to pay reasonable compensation for services rendered and to make payment and distributions in furtherance of the purposes set

forth in Article III hereof.

Section 2: No substantial part of the activi of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, a the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

Section 3: Notwithstanding any other provisions of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code of 1954, or the corresponding provision of any future United States Internal Revenue Law or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 or the corresponding provisions of any future United States Internal Revenue Law.

V. ADDRESS OF INITIAL REGISTERED OFFICE: 310 North 27th Street, Billings, Montana 59101.

VI. INITIAL REGISTERED AGENT: Ken Mitchell

VII. NAMES AND ADDRESSES OF INITIAL BOARD OF DIRECTORS:

Name

Larry Porter
Mike Joyce
Ken Mitchell
Liv Bjorlie
Dr. Ruey Lin
Warren Vaughn
Suzy Kurth
Ellis E. Kiser
Jean Omelchuck
Rosemary Boschert
Thomas E. Towe
Bernie Hedrick
Pedro Hernandez
Kathi Bricks
Fran Kunz

Robb Stephens
Sherry Lithander
Wayne Gustafson
Ron Sexton

VIII. NAMES AND ADDRESSES OF THE INCORPORATORS:

Thomas E. Towe

Ken Mitchell

IX. MEMBERSHIP: There shall be no members. Total supervision of the operation and affairs of this Corporation is placed in the Board of Directors. The number of directors may be increased or decreased by a Resolution of the Board provided the number shall not be less than three (3) nor more than thirty (30). The initial Board shall contain nineteen (19) directors.

X. DISSOLUTION: Upon the dissolution of this corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner or to such organization or organizations organized and operated exclusively for charitable, educational, or religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 or the corresponding provision of any future United States Internal Revenue Law, as the Board of Directors shall determine. Any of such assets not so disposed of shall be disposed of by the State District Court of the County in which the principal offices of the corporation has been located, exclusively for such purposes, or to such organization or organizations, as said Court shall determine, which are organized and

operated exclusively for such purposes.

XI. WAIVER OF NOTICE: Whenever any notice is required to be given to any member, if ever there be any, or director of the corporation under the provisions of Montana Law or under provisions of the Articles of Incorporation or By-Laws of the corporation, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be equivalent to the giving of such notice.

XII. ACTION BY CONSENT: Any action required by Montana Law to be taken at a meeting of the Directors, or members, if ever there be any, of the corporation, or any action which may be taken at such meeting, may be taken without a meeting if consent in writing, setting forth the action so taken, shall be signed by all of the Directors or members, if ever there be any, entitled to vote with respect to the subject matter thereof. Such consent shall have the same force and effect as a unanimous vote, and may be stated as such in any articles or documents filed with the Secretary of State.

Concluding these Articles, we do hereby subscribed our names on this 22nd day of March, 1978.

Kenneth Mitchell

KEN MITCHELL

Thomas E. Towe

THOMAS E. TOWE

RESOLUTION OF THE BOARD OF DIRECTORS OF ALTERNATIVES, INC.

TAKEN November 16, 2023

WHEREAS, Alternatives, Inc., a nonprofit organization, is committed to supporting services for offenders re-entering the community including the provision of emergency funds for housing and utilities; and

WHEREAS, the Board of Directors has determined that it is in the best interest of Alternatives, Inc. to seek external funding to support re-entry; and

WHEREAS, the City of Billings has announced the availability of grant funds that can be utilized for such activities;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of Alternatives, Inc. hereby authorizes David Armstrong, CEO, to prepare and submit on behalf of Alternatives, Inc. a grant application to the City of Billings for funding to provide supportive and re-entry services for housing; and

BE IT FURTHER RESOLVED, that the Board of Directors of Alternatives, Inc. hereby authorizes Dave Armstrong to execute any and all documents and take any and all actions necessary to apply for, secure, and administer said grant funds, should they be awarded, on behalf of Alternatives, Inc.

PASSED AND ADOPTED by the Board of Directors of Alternatives, Inc. this 16th day of November 2023.

Verne Peterman 11/16/23

Verne Peterman
President, Board of Directors

ALTERNATIVES, INC.
POLICY AND PROCEDURAL STATEMENT

SOP: A5	Subject: By-Laws of Alternatives, Inc.
Section: Administrative and General	Page 1 of 12
Related ACA Standards:	Revision Date: July 28, 2020
Signature: "David O. Armstrong"	Effective Date: July 28, 2020

BY-LAWS OF ALTERNATIVES, INC.

ARTICLE I
Name

This not for profit Corporation is incorporated under the statutes of the State of Montana as ALTERNATIVES, INC.

ARTICLE II
Principal Office

This principal office of the corporation is situated in Billings Yellowstone County, Montana.

ARTICLE III
Mission Statement

ALTERNATIVES, INC. promotes public safety and challenges offenders to become responsible productive citizens through firm, fair, consistent supervision, treatment, and education programs.

ARTICLE IV
Duration and Dissolution

The duration of the Corporation is perpetual. In the event that dissolution is necessary, for any reason, all existing funds of the agency remaining after payment of expenses and debts shall be donated to a non-profit, charitable organization in accordance with Article X of the Corporate Charter.

ARTICLE V
Board of Directors

Section 1.1 Responsibility of the Board of Directors: The Board of Directors is the governing body of this corporation and shall determine the basic policy for the Corporation.

Section 1.2 Composition of the Board of Directors: The Board of Directors shall consist of at least fifteen (15) members but no more than twenty-five (25). Seventy-five percent (75%) of the membership must be residents of Yellowstone County and shall represent a diversity of

occupational and professional categories and business, organization and association interests. At least one representative from each of the following categories shall be on the Board of Directors at all times:

State, County, or Municipal Elected Official
Law Enforcement Official
College Official, instructor or Professor
Lawyer
Social Services
Business
Representatives of the Community at Large

Section 1.3 Selection of Members: The Nominations Committee shall review the qualifications of prospective members for the Board of Directors identifying those persons best able to contribute to the operations of Alternatives, Inc. The Nominations Committee shall present the names of those persons it feels are best qualified to the Board of Directors for confirmation. A majority vote of a quorum is required to confer Board of Directors membership upon a prospective member.

Section 1.4 Term of Service: The term of service for each Director shall be three years beginning on the date of the first Annual Organizational Meeting after confirmation of appointment. The Annual Organizational Meeting occurs on the third Thursday in September or on such date that the Board of Directors may otherwise choose. A person may, however, be confirmed to fill or complete an unfinished term, resulting from the resignation of a member or otherwise vacant Board position. Between five (5) and nine (9) members' terms will expire each year. A member may be elected to successive terms without limit.

Section 1.5 Meetings: The Board of Directors shall hold regular meetings of the Board of Directors on the third Thursday of the month, or on such date that the Board of Directors may otherwise choose, to receive and act upon business properly noted on the agenda. If no objection is raised at the meeting, other matters not on the agenda may be raised and acted upon. The meetings shall be presided over by the President of the Board of Directors or in his/her absence the Vice President or Second Vice President. In the event of any question or point of procedure the presiding chair shall refer to Robert's Rules of Order which shall govern. Members may attend the meetings of the Board and exercise their voting privilege by means of video teleconference or audio (telephone) connection as long as it is possible for all attendees to hear each other simultaneously. Proxies shall not be permitted.

Section 1.6 Notification of Meetings: The Secretary/Treasurer of the Board or his/her designee shall be responsible for sending to all members written or electronic notification of the time, date, place, and agenda for regular meetings, one week in advance of the date of that meeting. Additional "special" meetings may be called by the President or any three directors, upon written petition to the President, with notification provided by the Secretary/Treasurer or his/her designee by email at least one week (5 working days) in advance of the meeting time; if the majority of the Board does not respond to the notification they will be contacted via telephone. A majority of the Board of Directors shall be contacted by the Secretary/Treasurer

and must agree to the "special" meeting time, date and place in order for it to be official. The Secretary/Treasurer shall be responsible to record the results of the contacts related to the notification of the "special" meeting for entry into the minutes at the regularly scheduled meeting of the Board of Directors. An agenda must be provided to the Board membership in advance of the special meeting. The Board of Directors is authorized to distribute ballots to the voting membership to decide on any item of business arising between meetings. Decisions with respect to such balloting require the affirmative vote of 2/3 of the membership or must be ratified by a majority of the Board at the next regular or special meeting.

Section 1.7 Quorum: A quorum for the conduct of all business will be not less than eight (8) members of the Board of Directors. Decisions may only be made by a majority vote of the quorum present, except in the case of an amendment to or an amendment in total of the By-Laws, revision to or amendment in total of the Personnel Manual, and the cases referred to in Section 1.8 and 1.9 of this article. Each member of the Board of Directors, including the President, is entitled to one vote.

Section 1.8 Conflict of Interest: Conflict of interest arises in any transaction with the Corporation or a committee of the Board in which a director has a direct or indirect pecuniary interest in the outcome of a vote.

A Director shall be considered to have a conflict of interest if (a) such Director has existing or potential financial or other interest in the transaction which impairs or might reasonably appear to impair such member's independent, unbiased judgment in the discharge of his/her responsibilities to the corporation, or (b) such Director is aware that a member of his/her immediate family (defined below) or any organization in which such Director (or member of his/her immediately family) is an officer, director, employee, member, partner, or controlling stockholder, has such existing or potential financial or other interests in the transaction. All Directors shall disclose to the Board any possible conflict of interest at the earliest practicable time. Upon such disclosure, such Director shall abstain from speaking and voting on any matter under consideration at a Board or committee meeting, in which such Director has a conflict of interest. The minutes of such meeting shall reflect that a disclosure was made and that the Director having a conflict of interest abstained from speaking and voting. Any Director who is uncertain shall disclose the possible conflict of interest and request the Board or committee to determine whether a conflict of interest exists, and the Board or committee shall resolve the questions by a majority vote.

A transaction in which a Director has a conflict of interest may be approved: (a) in advance by the vote of the Board of Directors or a committee of the Board if: (i) the material facts of the transaction and the Director's interest are disclosed or known to the Board or committee of the Board and; (ii) the Directors approving the transaction in good faith reasonably believe that the transaction is fair to the corporation; or (b) after it is consummated by obtaining approval of: (i) the Montana attorney general's office; or (ii) a state district court in an action in which the attorney general is joined as a party.

A conflict of interest transaction is authorized, approved, or ratified, if it receives the affirmative vote of two-thirds of the quorum present who have no direct or indirect interest in the transaction.

No Board Member, committee member, or any member of his/her immediate family shall be employed by the Corporation during his/her term of office without an affirmative vote of a two-thirds majority of the Board of Directors quorum present. For purpose of clarity "immediate family" includes the following:

Husband	Wife
Father	Mother
Father-in-law	Mother-in-law
Brother	Sister
Brother-in-law	Sister-in-law
Son	Daughter
Son-in-law	Daughter-in-law

Section 1.9 Resignation, Expulsion, or Suspension of Membership: Any Director may be removed with or without cause at any time by the Board of Directors, at a regular or special meeting of the Board of Directors. Notice of the intent to remove a Director must be provided to that Director at least one (1) week before the scheduled meeting. Removal shall require a two-thirds (2/3) majority vote of the Board of Directors quorum present.

Section 1.10 Indemnification: An individual made a party to a legal proceeding because the individual is or was a Director may be indemnified against liability incurred in the proceeding if the Board determines that the individual: (a) conducted himself in good faith; (b) reasonably believed: (i) in the case of conduct in his/her official capacity with the corporation, that his/her conduct was in its best interests; and (ii) in all other cases, that his conduct was at least not opposed to its best interests; and, (c) in the case of any criminal proceeding, had no reasonable cause to believe his conduct was unlawful.

The termination of a proceeding by judgment, order, settlement, conviction, or upon a plea of *nolo contendere* or its equivalent is not, of itself, a determination that the Director did not meet the standard of conduct described in this section.

The corporation may not indemnify a Director under this section: (a) in connection with proceeding by or in the right of the corporation in which the Director was adjudged liable to the corporation; or (b) in connection with any other proceeding that charges improper personal benefit to the Director, whether or not involving action in his official capacity, in which the Director was adjudged liable on the basis that personal benefit was improperly received by the Director.

Indemnification permitted under this section in connection with a proceeding by or in the right of the corporation is limited to expenses incurred in connection with the proceeding.

The corporation shall indemnify a Director who was wholly successful, on the merits or otherwise, in the defense of any legal proceeding to which the Director was a party because he is or was a Director of the corporation, against expenses actually incurred by the Director in connection with the proceeding.

The corporation may pay for or reimburse the reasonable expenses incurred by a Director who is a party to a legal proceeding in advance of final disposition of the proceeding if: (a) the Director furnishes the corporation a written affirmation of his good faith belief that he has met the standard of conduct described above; (b) the Director furnishes the corporation a written undertaking, executed personally or on the Director's behalf, to repay the advance if it is ultimately determined that the Director did not meet with standard of conduct or is convicted of a crime; and (c) a determination is made that the facts when known to those making the determination would not preclude indemnification under the statute.

The undertaking required above shall be an unlimited general obligation of the Director who is the party to the legal proceeding but need not be secured and may be accepted without reference to financial ability to make repayment.

The corporation shall only indemnify and/or reimburse a Director after it is authorized in the specific case after a determination has been made by the Board of Directors that indemnification or reimbursement of the Director is permissible in the circumstances because the Director has met the standard of conduct set forth above. Such a determination shall be set forth in the minutes of the Corporation.

The determination of whether to provide indemnification or reimbursement must be made by the Board of Directors by majority vote of a quorum of Directors.

An officer of the corporation who is not a Director is entitled to indemnification to the same extent as a Director.

The corporation may indemnify and advance expenses to an officer, employee, or agent of the corporation who is not a Director to the same extent as to a Director.

The corporation may also purchase and maintain insurance on behalf of an individual who is or was a director, officer, employee, or agent of the corporation or who, while a Director, officer, employee, or agent of the corporation, is or was serving at the request of the corporation as a Director, officer, partner, trustee, employee, or agent of another foreign or domestic business or nonprofit corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise, against liability asserted against or incurred by him/her in the capacity or arising from his status as a Director, officer, employee, or agent.

ARTICLE VI
Officers

Section 1.1 Officers: The Officers of the Corporation shall consist of a President, First Vice President, a Second Vice President, a Secretary/Treasurer, and the Past President.

Section 1.2 Selection of Officers: At the annual meeting of the Board of Directors in September of each year, officers shall be elected by ballot. However if there is only one nominee for any office, a Board member may move with a second that the Secretary/Treasurer cast a single ballot electing the nominee.

Section 1.3 Assumption of Duties/Term of Service: Officers shall assume their official duties on October 1, of each year and shall serve for a term of one year.

Section 1.4 Consecutive Terms: There shall be no limit on the number of consecutive terms that may be served by an officer except the President. The President may serve only two consecutive terms and must then wait one term before being eligible to serve in that position again.

Section 1.5 Vacancy: In the event of a vacancy in any of the Board of Directors offices with the exception of the President, such vacancy shall be filled by a majority vote of the Board at the next Board Meeting at which there is a quorum present. Should the office of President become vacant, the Vice President shall succeed to the office of the President.

ARTICLE VII
Officers Duties

The various officers shall have the powers and duties which customarily appertain to, or are incident to, their respective offices under Montana law, including those hereinafter provided, and, in addition, such powers and duties as the Board of Directors may from time to time designate and confer.

Section 1.1 President of the Board: The President shall preside at all meetings of the Corporation, the Board of Directors, and the Executive Committee of the Board of Directors at which he/she may be present.

Section 1.2 The President in cooperation with the Chief Executive Officer shall prepare the agenda for Board Meetings.

Section 1.3 The President may assign items of business to standing or ad hoc committees for study and recommendations. However, the Board of Directors may decide to take action on the matter without waiting for the committee report, provided that it is included on the agenda and no objection is made thereto.

Section 1.4 The President shall designate the membership of standing and ad hoc committees not determined by direct Board of Directors action or by these By-Laws.

Section 1.5 The President shall be an ex-officio member of all standing committees, excepting the Nominations Committee, but has a vote only to break a deadlocked vote at the meeting of such committees.

Section 1.6 The President shall sign such instruments and documents as called for signatures by an Officer of the Board except as noted in Article X, Section 1.1.

Section 1.7 The President shall be responsible for ascertaining regularly whether the Chairpersons of committees are providing active and continuing leadership to their committees and for recommending to the Board changes in committee leadership. At the beginning of his/her term of office, the President of the Board of Directors shall recommend to the Board of Directors committees thought to be needed and their Chairpersons.

Section 2.1 The First Vice President in the event of the absence or illness of the President, shall serve in all duties assigned to the latter and shall become President for the remainder of the term when the office becomes vacant in mid-term.

Section 3.1 The Second Vice President in the event of the absence or illness of the President and First Vice President, shall serve in all duties assigned to the President.

Section 4.1 The Secretary/Treasurer, or designee, shall be responsible for the taking and distribution of minutes of Board Meetings and for the preservation of the official copy of the minutes as adopted. Distribution shall be accomplished by electronic mailing unless otherwise requested by a Board Member a week in advance of the subsequent meeting.

Section 4.2 The Secretary/Treasurer, or designee, shall be the custodian of the corporate charter and seal, and of the official copy of the By-Laws with the responsibility of keeping the latter updated.

Section 4.3 The Secretary/Treasurer, or designee, shall be responsible for the preservation of copies of annual reports, financial statements, and audits, and of other documents of like importance.

Section 4.4 The Secretary/Treasurer shall be responsible to provide that proper and timely notice is given to appropriate personnel of all Board of Director and Executive Committee meetings. Such notice shall normally entail the electronic mailing of an agenda including the time, date, and location of the meeting to each member one week in advance of the proposed meeting. In case of special circumstances or emergency, the President may approve notification by email and/or telephone with less than one week's notice.

Section 4.5 The Secretary/Treasurer, or designee shall be responsible for keeping an official roster of current Board members with the associated addresses, phone numbers, and terms of office.

Section 5.1 The Director of Finance (Chief Financial Officer), who is an employee of the corporation, shall be responsible for setting up and managing the financial books of the Corporation. The Secretary/Treasurer shall provide general oversight with the respect to the finances, funds and securities of the corporation with the understanding that it is the daily responsibility of the corporations accounting and financial employees and agents to accurately maintain the financial books and records of the corporation.

Section 5.2 The Secretary/Treasurer shall serve as a member of the Finance Committee of the Board of Directors and is not excluded from serving as chairperson of that committee.

Section 5.3 The Secretary/Treasurer shall work closely with the Chairperson of the Finance Committee and with the Chief Executive Officer in the general overseeing of the financial operations of the Corporation.

Section 5.4 The Secretary/Treasurer or designee shall present a financial statement at every meeting of the Board of Directors, and shall make a full report following completion of the annual independent audit.

ARTICLE VIII
Committees and Their Duties

Section 1.1 Committees, both standing and ad hoc, may be set up by the Board of Directors to advise it on such matters as it determines desirable. The Board of Directors shall look to its committees for detailed consideration of issues and for carefully formulated proposals for Board of Directors action. No committee shall be established without the consent of a majority of the Board of Directors.

Section 1.2 Committees shall be Chaired by a voting member of the Board of Directors. Membership may include Board Members, Staff Persons, and members of the community at large.

Section 1.3 Any committee may function as an advisory body to the Chief Executive Officer on matters relating to administrative functions and actions.

Section 1.4 The following are the current standing committees:

a. Executive
b. Program
c. Finance
d. Personnel
e. Housing and Food Service
f. Community Development
g. Nominations and Membership

Section 2.1 The Executive Committee shall be composed of the officers of the Board of Directors, Past President, and the Chairpersons of the standing committees.

Section 2.2 The quorum for a meeting of the Executive Committee shall be the majority of the members. Except in the event of an emergency, as determined by the President, all members of the committee will be notified of meetings for every case. In those cases where an emergency meeting is needed, effort shall be made to notify each officer and those committee Chairpersons

whose committee functions relate most to the business at hand by telephone and/or electronic mail.

Section 2.3 The Executive Committee shall advise the Board of Directors on matters not falling within the purview of other standing committees and on matters relating to the overall supervision of the administration of the corporation. The Executive Committee is responsible for the development and revision of long range goals for the Corporation which are then subject to approval by a quorum of the Board of Directors at a regular meeting or special meeting properly called and constituted under these bylaws.

Section 2.4 The Executive Committee shall serve as the most general advisory body for the Chief Executive Officer and shall determine the Chief Executive Officer's compensation with advice from the Personnel and Finance Committees.

Section 3.1 The Program Committee shall be responsible for the strategic development of the programs of the agency and the revision of the programs manual and shall advise the Board of Directors on such matters.

Section 3.2 The Program Committee shall receive periodic reports from the Chief Executive Officer or designee on how programs are working and recommend amendments to keep program policy abreast of, and relevant to, practice.

Section 3.3 The Program Committee shall participate actively in the ongoing evaluation of programs and shall perform a formal written evaluation of the program on an annual basis. The evaluation will be presented to the Board by October of each year and copies of the evaluation made available to Board Members upon request.

Section 4.1 The Finance Committee shall have general responsibility for overseeing the financial operations of the corporation and specific responsibility for the development of financial policy as such.

Section 4.2 The Director of Finance (Chief Financial Officer), under the direction of the Chief Executive Officer and the Finance Committee, shall be responsible for the preparation of the budget and for recommending the same to the Board of Directors. In this preparation, recommendations shall be received from Board committees on needed expenditures and the Finance Committee shall develop its own recommendation on a feasible budget. All budget revisions must be approved by a quorum of the Board of Directors.

Section 4.3 The Finance Committee shall receive periodic reports from the Chief Executive Officer on the financial operations of the agency and shall forward such reports with recommendations to the Board of Directors.

Section 5.1 The Personnel Committee shall be responsible for the development and revision of the Personnel Handbook and shall advise the Board of Directors on such matters.

Section 5.2 The Personnel Committee shall receive periodic reports from the Chief Executive Officer or designee on the effectiveness of the personnel policy.

Section 5.3 The Personnel Committee shall be responsible for the annual evaluation of the Chief Executive Officer and for presenting the results to each Director of the Board and to the Executive Committee for action per Section 2.4.

Section 5.4 The Personnel Committee shall be responsible for reviewing all Corporation job descriptions, including that of the program Chief Executive Officer, on an annual basis.

Section 6.1 The Housing and Food Service Committee shall be responsible for the development of policy relating to the Housing and Food Service facilities of the Corporation.

Section 6.2 The Housing and Food Service Committee shall receive periodic reports from the Chief Executive Officer on the functioning of Corporation facilities and shall develop recommendations for improvements.

Section 6.3 The Food Service Committee shall solicit community in-kind contributions for the food service program.

Section 7.1 The Community Development Committee shall be responsible for developing a continuing program of information on Corporation activities, accomplishments, and needs for both the general public and specific entities.

Section 8.1 The Nomination and Membership Committee shall nominate candidates for membership on the Board.

Section 8.2 The Nomination and Membership Committee shall be responsible for presenting a list of nominees for the offices of the Board at the annual meeting. Whenever an office other than that of the President becomes vacant during the course of a year, the committee shall provide nomination for this position at the next regular meeting of the Board.

Section 8.3 The Nominations and Membership Committee shall have primary responsibility for the recruitment of Board Members and shall prepare lists of potential members with indications of their skills and interests.

Section 8.4 The Nominations and Membership Committee may recommend to the Board on the removal of any member of the Board.

ARTICLE IX
Administration of the Corporation

Section 1.1 The Executive Committee of the Board in consultation with the membership, shall select and employ a single Chief Executive Officer who shall be solely responsible for managing all operations of the corporation, but shall do so within the limits of corporate policy.

Section 1.2 The Chief Executive Officer shall be primarily responsible for the implementation of the policies and for carrying out the goals and mission of the Board. For this purpose the Chief Executive Officer is responsible to oversee the development of a comprehensive set of written operating procedures and to review this annually. These standards in total shall be known as the Operations Manual and shall be made available to the Board of Directors, all personnel and others who may request it on a need to know basis.

Section 1.3 The specific duties of the Chief Executive Officer shall be outlined in the job description for that position.

Section 1.4 The Chief Executive Officer shall be an ex-officio non-voting member of the Board of Directors and of all other standing and ad hoc Board Committees.

Section 1.5 The Chief Executive Officer is authorized to make expenditures for the agency within the limits of the official corporation budget.

Section 1.6 The Chief Executive Officer shall be authorized to make an expenditure not to exceed $10,000 on any one item for fixed assets or investment items. Items over $5,000 and not exceeding $25,000 must have the approval of the Finance Committee. Items over $10,000 in cost must have the approval of a majority of a quorum of the Board of Directors at a properly convened meeting of the Board. Interim (between Board meetings) approval of expenditures over $10,000 may be obtained telephonically or electronically (including email) but requires a majority vote by the entire Board membership. The results of such votes must be presented at the next Board meeting and ratified by the membership. In the case of an emergency expenditure as a result of damage to a facility or necessary to maintain program integrity the Chief Executive Officer has authority to commit funds as needed and without restriction to address the situation. The Chief Executive Officer is responsible for notifying the Board of such action by contacting an elected officer within 24 hours of the emergency, and the emergency expenditure will be considered for ratification by the Board of Directors at the next regular meeting or special meeting of the Board.

Section 1.7 Those representatives of the legal profession serving as Board Members may serve as legal counsel for the Corporation and will be remunerated for the same. The corporation's Chief Executive Officer shall be responsible for selecting legal counsel in any litigation, legislative or administrative hearing and contract negotiations concerning agency operations, subject to being overridden by majority of a quorum of the Board of Directors.

ARTICLE X
Miscellaneous

Section 1.1 Execution of Instruments: All checks, drafts, and other instruments for payments of money and all instruments of transfer of securities shall be signed in the name and behalf of the Corporation by those persons as designated by the Board of Directors on the Corporate Resolution which shall be considered at the time of the annual meeting each year and shall, if necessary be renewed. All instruments of conveyance of real property and all contracts and

agreements shall be signed by such officers or agents as a majority of a quorum of the Board of Directors may direct.

Section 1.2 Waiver of Notice: Any notice which is required to be given by law or these By-Laws to any Director or member of the Corporation may be waived in writing or electronically by the person or facility to whom such notice is required to be given. A Director's attendance at or participation in a meeting waives any required notice of the meeting unless the Director, upon arriving at the meeting or prior to the vote on a matter not noticed in conformity with the statute, the Articles, or By-Laws, objects to lack of notice and does not vote for or assent to that action.

Section 1.3 Investments: The property, assets and funds of the Corporation may be invested in shares of stock, whether common or preferred, bonds, notes, mortgages, or other securities in other personal property or real estate as a quorum of the Board of Directors may from time to time authorize or approve without restriction or limitation by reason of any statute, rule or law.

Section 1.4 The fiscal year of the corporation shall begin on July 1, of a calendar year and end on June 30th of the following year.

Section 1.5 At the conclusion of each fiscal year the Board of Directors will select an independent auditor to conduct a certified audit of financial records. This audit shall be reviewed by the Finance Committee and be presented to the Board of Directors by representatives of the independent auditors no later than the annual meeting in November.

ARTICLE XI
Amendment of By-Laws

Section 1.1 General: These By-Laws may be adopted, amended, repealed or added to by an affirmative vote of two-thirds of a quorum at an official meeting of the Board of Directors if notice of the proposed adoption, amendment, repeal or addition is contained in the notice of the meeting.

Section 1.2 Notwithstanding the foregoing, the voting members of the Board of Directors shall have no power to alter, amend, repeal or add to these by-laws in such manner as to permit any Director, member, officer, agent of employee ever to receive compensation or pecuniary benefit from the operations, except reasonable compensation for authorized services actually rendered to the Corporation in effecting one or more of its purposes, or to receive any part of the property or assets of the Corporation during its continuance or upon its dissolution or termination of its corporate existence expect through bona fide purchase at fair value determined by a neutral third party.

Section 1.3 In any deadlock situation arising out of these By-Laws or application of the provisions contained herein an arbitrator shall resolve the matter and his or her decision shall be binding. The Chief Executive Officer, subject to ratification by a quorum of the Board, shall appoint a representative. The other side of the dispute shall appoint a representative, and those two representatives, shall select the arbitrator. The arbitrator shall proceed under the Montana Uniform Arbitration Act and, according to the Rules of Civil Procedure for the State of Montana,

render a decision as quickly as practicable. In the event that one or another party to the dispute unnecessarily delays or refuses to cooperate in the process, the other party may petition the Yellowstone County District Court for appropriate relief

Passed and Accepted:

SIGNED: _____

PRESIDENT DATE

Modification as approved at the August 2020 Board of Director's meeting.

Alternatives, Inc.
Balance Sheet by Month
As of August 31, 2023

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash	6,286,983.41
Total Checking/Savings	6,286,983.41
Accounts Receivable	
11000 · Accounts Receivables	1,272,443.93
Total Accounts Receivable	1,272,443.93
Other Current Assets	
12000 · Undeposited Funds	9,848.53
12010 · Unbilled Revenue	(11,349.50)
129.00 · Other Receivables	13,150.09
130.00 · Prepaid Expense	319,140.31
14000 · Bond Funds	539,236.71
Total Other Current Assets	870,026.14
Total Current Assets	8,429,453.48
Fixed Assets	
18000 · Fixed Assets	9,728,138.16
Total Fixed Assets	9,728,138.16
TOTAL ASSETS	**18,157,591.64**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payables	156,148.30
Total Accounts Payable	156,148.30
Credit Cards	
200.10 · FIB Mastercard	36,072.38
200.90 · Lowe's	391.54
200.99 · RMB Resident CC Clearing	264,982.37
Total Credit Cards	301,446.29
Other Current Liabilities	
20100 · Short-Term Liabilities	1,072,355.83
209.97 · Miscellaneous Clearing	(30.97)
209.99 · Payroll Clearing Account	1,265,233.35
Total Other Current Liabilities	2,337,558.21
Total Current Liabilities	2,795,152.80
Long Term Liabilities	
22000 · Long-Term Liabilities	2,659,863.68
Total Long Term Liabilities	2,659,863.68
Total Liabilities	5,455,016.48
Equity	
299.99 · Net Assets	11,999,014.53
Net Income	703,560.63
Total Equity	12,702,575.16
TOTAL LIABILITIES & EQUITY	**18,157,591.64**

Alternatives, Inc.
Profit & Loss by Month
August 2023

	Aug 23	TOTAL
Ordinary Income/Expense		
Income		
40000 · Revenue		
400.00 · DOC Revenue	888,710.01	888,710.01
405.00 · FBOP Revenue	104,815.65	104,815.65
410.00 · USPO Revenue	12,302.10	12,302.10
415.00 · UA Revenue	2,111.00	2,111.00
430.00 · ETSS Revenue	45,643.07	45,643.07
440.00 · Resident Revenue	124,604.00	124,604.00
441.00 · Misdemeanor Revenue	109,973.51	109,973.51
445.00 · Education/Treatment Revenue	38,819.03	38,819.03
450.01 · Grant Income	1,968.37	1,968.37
460.00 · Interest Income	2.23	2.23
480.00 · Miscellaneous Revenue	3,148.74	3,148.74
481.00 · Rental Income	3,428.50	3,428.50
Total 40000 · Revenue	1,335,526.21	1,335,526.21
Total Income	1,335,526.21	1,335,526.21
Gross Profit	1,335,526.21	1,335,526.21
Expense		
50000 · Personnel Expenses		
500.00 · Regular Wages	587,400.81	587,400.81
501.00 · Overtime Wages	42,618.15	42,618.15
510.00 · Taxes and Benefits	132,180.36	132,180.36
540.00 · Outside Services	7,509.75	7,509.75
Total 50000 · Personnel Expenses	769,709.07	769,709.07
60000 · Program Expenses		
600.00 · Resident/Client Expense	125,643.99	125,643.99
630.00 · Food	94,882.27	94,882.27
635.00 · Communications	5,355.64	5,355.64
640.00 · Supplies	20,086.16	20,086.16
645.00 · Equipment Lease	560.58	560.58
648.00 · Travel	702.28	702.28
650.00 · Repairs and Maintenance	65,139.31	65,139.31
660.00 · Bad Debt (Net of Recovery)	43,135.87	43,135.87
665.00 · Property Taxes	182.21	182.21
670.00 · Utilities	37,305.61	37,305.61
672.00 · Fleet	1,160.87	1,160.87
675.00 · Employee	22,219.21	22,219.21
695.00 · Other Services/Fees	4,361.09	4,361.09
Total 60000 · Program Expenses	420,735.09	420,735.09
70000 · General and Administrative Exp		
705.00 · Insurance	631.61	631.61
706.00 · Management Fees	245.57	245.57
715.00 · Bonding Costs	542.20	542.20
720.00 · Interest	9,235.58	9,235.58

Alternatives, Inc.
Profit & Loss by Month
August 2023

	Aug 23	TOTAL
725.00 · Legal/Consulting	4,518.57	4,518.57
730.00 · Computer Support	34,914.11	34,914.11
740.00 · Public Relations	1,332.02	1,332.02
745.00 · Admin Services/Fees	677.01	677.01
Total 70000 · General and Administrative Exp	52,096.67	52,096.67
Total Expense	1,242,540.83	1,242,540.83
Net Ordinary Income	92,985.38	92,985.38
Net Income	**92,985.38**	**92,985.38**

ALTERNATIVES
CORRECTIONS TO COMMUNITY

Alpha House Men's Program
3109 1st Avenue North
Billings, MT 59101
259-9695 (After Hrs: 248-5851)

Passages Women's Program
1001 South 27th Street
Billings, MT 59101
294-9609 (After Hrs: 294-9608)

Beta/Compass 256-3501
Stillwater 322-4121
Carbon 446-1675

OFFICERS: **Board of Directors List: February 2023**

Verne Petermann, President	23	Tyrel Hamilton	25	Judy Towlerton	25
Blade Stiller, 1st Vice President	25	Tom Hanel	23	Lisa Wallace	23
Josh Billstein, 2nd Vice President	25	Don Jones	25	Katie Weston	25
Meri McGlone, Secretary/ Treasurer	25	Katie Michunovich	23		
Lisa Skriner, President	25	Dianne Parker	26	**ADVISORY:**	
Beverly Bilyeu-Carkeek	25	Jenn Phalen	24	Dr. Paul Cimmino	
Sam Bofto	24	Pam Purinton	25	Alex Nixon	
Bill Bullock	23	Melanie Schwarz	24		
Kathleen Candelaria	25	Jay Thompson	23	**LEGAL ADVISOR:**	

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: April 30, 2001

Alternatives Inc.
P. O. Box 657
Billings, MT 59103-0657

Person to Contact:
Sheena Wallace 31-04021
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
81-0382745

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in August 1979 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of $20 a day, up to a maximum of $10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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Alternatives Inc.
81-0382745

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of $20 a day for each day you do not make these documents available for public inspection (up to a maximum of $10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

John E. Ricketts

John E. Ricketts, Director, TE/GE
Customer Account Services

- D R A F T -

ALTERNATIVES

CORRECTIONS TO COMMUNITY

FINANCIAL REPORT

June 30, 2022 and 2021

ANDERSON ZURMUEHLEN

C O N T E N T S

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Statements of Activities 5

Statements of Functional Expenses ..... 6 and 7

Statements of Cash Flows ..... 8 and 9

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402 N Broadway, 4th Floor | PO Box 20435, Billings, MT 59104
billings@azworld.com | 406.245.5136 | azworld.com

ANDERSON ZURMUEHLEN

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Alternatives, Inc.
Billings, Montana

Opinion

We have audited the accompanying financial statements of Alternatives, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Alternatives, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Alternatives, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Alternatives, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

ANDERSON ZURMUEHLEN

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Alternatives, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Alternatives, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Anderson ZurMuehlen + Co, P.C.

Billings, Montana
December 15, 2022

FINANCIAL STATEMENTS

ALTERNATIVES, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2022 and 2021

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash	$ 4,865,309	$ 5,030,383
Accounts receivable, net	1,384,737	964,844
Prepaid expenses	72,699	50,708
Bond reserve funds, current portion	522,898	520,000
Total current assets	6,845,643	6,565,935
PROPERTY AND EQUIPMENT		
Land	1,626,165	1,626,165
Buildings and improvements	13,160,409	13,092,567
Furniture and equipment	1,692,989	1,641,419
Software	457,231	457,231
Construction in progress	6,942	2,845
	16,943,736	16,820,227
Less - accumulated depreciation	(6,902,336)	(6,244,415)
Total property and equipment, net	10,041,400	10,575,812
OTHER ASSETS		
Bond reserve funds, net of current portion	-	4,825
Total other assets	-	4,825
Total assets	$16,887,043	$17,146,572

The Notes to Financial Statements are an integral part of these statements.

ALTERNATIVES, INC.
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
June 30, 2022 and 2021

	2022	2021
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current maturities of long-term debt	$ 645,450	$ 628,103
Accounts payable	178,443	304,439
Resident account liability	750,087	602,282
Payroll taxes and benefits	340,804	399,747
Accrued wages	392,007	348,219
Pension contribution payable	234,296	213,077
Bond fund advance	2,800	2,800
Accrued interest payable	18,577	22,445
Total current liabilities	2,562,464	2,521,112
LONG-TERM LIABILITIES		
Long-term debt, net of current maturities and unamortized bond issuance costs	3,287,347	3,926,298
Total liabilities	5,849,811	6,447,410
NET ASSETS		
Without donor restrictions	11,037,232	10,699,162
Total liabilities and net assets	$16,887,043	$17,146,572

The Notes to Financial Statements are an integral part of these statements.

ALTERNATIVES, INC.
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2022 and 2021

	2022	2021
SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS		
Federal contracts	$ 1,333,294	$ 1,359,097
State contracts	8,988,365	9,449,526
County contracts	314,312	367,292
City contracts	2,000	2,000
Grants	151,618	114,444
Miscellaneous grants	105,147	388,489
Program fees	3,157,301	3,030,701
Interest income	858	283
TOM Software revenue	21,600	21,600
CAP income	800	350
Other income	142,302	1,758,730
Total support and revenue without donor restrictions	14,217,597	16,492,512
EXPENSES		
Program services:		
Alpha House - Men's pre-release	3,846,845	3,969,609
Jail Alternatives (Beta) - Yellowstone County	1,454,402	1,464,566
Stillwater County	96,019	97,606
Carbon County	105,941	107,523
Misdemeanor County	-	92,632
Misdemeanor City	-	168,084
Passages - Women's Pre-release	5,443,307	5,070,379
Compass	1,050,521	883,043
ETSS	235,591	-
Total program services	12,232,626	11,853,442
Supporting services:		
TOM Software	46,535	46,535
General and administrative	1,600,366	1,795,372
Total supporting services	1,646,901	1,841,907
Total expenses	13,879,527	13,695,349
Change in net assets without donor restrictions	338,070	2,797,163
Net assets without donor restrictions, beginning of year	10,699,162	7,901,999
Net assets without donor restrictions, end of year	$11,037,232	$10,699,162

The Notes to Financial Statements are an integral part of these statements.

ALTERNATIVES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2022

	Alpha House	Beta Yellowstone County	Stillwater County	Carbon County	Passages	Compass	ETSS	Total Program	TOM Software	General & Administrative	Total Support	Total
Salaries and wages	$ 1,967,727	$ 540,650	$ 51,087	$ 50,142	$ 2,973,958	$ 702,274	$ 96,372	$ 6,382,210	$ -	$ 866,337	$ 866,337	$ 7,248,547
Benefits	370,275	103,547	9,743	10,529	511,115	117,060	14,620	1,136,889	-	151,254	151,254	1,288,143
Outside services	5,965	3,580	-	-	5,965	3,580	-	19,090	-	-	-	19,090
Resident/client services	170,856	588,901	26,934	32,301	210,672	21,339	123,642	1,174,645	-	-	-	1,174,645
Intercompany transfers	6,914	(11,473)	-	-	4,560	-	-	1	-	-	-	1
Food	474,146	(108)	-	-	476,502	(136)	(13)	950,391	-	2,733	2,733	953,124
Communications	27,953	14,446	3,104	3,922	19,195	7,894	1,203	77,717	-	5,417	5,417	83,134
Office supplies	86,765	9,824	1,231	586	125,562	10,910	1,160	236,038	-	7,899	7,899	243,937
Equipment lease	7,327	4,360	-	-	12,626	2,716	-	27,029	-	1,093	1,093	28,122
Travel	3,103	2,274	1,000	1,658	4,428	648	-	13,111	-	4,899	4,899	18,010
Repairs and maintenance	187,154	14,780	-	159	272,466	14,928	127	489,614	-	11,481	11,481	501,095
Bad debt	8,187	91,507	2,183	4,176	61,092	81,336	(2,662)	245,819	-	-	-	245,819
Property taxes	7,512	1,210	-	-	19,856	1,210	-	29,788	-	1,483	1,483	31,271
Utilities	117,222	10,269	-	-	165,698	10,269	-	303,458	-	34,778	34,778	338,236
Fleet	5,512	1,021	-	-	5,513	533	-	12,579	-	662	662	13,241
Employee	46,633	12,913	218	1,304	63,608	12,495	389	137,560	-	2,145	2,145	139,705
Other services	6,167	15,876	519	1,164	10,222	10,332	2	44,282	-	978	978	45,260
Insurance	-	-	-	-	996	-	166	1,162	-	316,444	316,444	317,606
Management	-	-	-	-	-	-	-	-	-	3,873	3,873	3,873
Bonding costs	-	-	-	-	-	-	-	-	-	3,923	3,923	3,923
Interest	2,503	-	-	-	68,938	23,038	-	94,479	-	35,393	35,393	129,872
Legal/consulting	-	-	-	-	125	-	500	625	-	26,611	26,611	27,236
Computer support	105,608	11,420	-	-	101,846	11,403	-	230,277	16,800	11,686	28,486	258,763
Audit/tax	-	-	-	-	6,750	-	-	6,750	-	26,878	26,878	33,628
Public relations	-	-	-	-	-	-	85	85	-	4,576	4,576	4,661
Administrative services	8,695	-	-	-	2,441	26	-	11,162	-	52,996	52,996	64,158
Miscellaneous grant expense	-	-	-	-	-	-	-	-	-	-	-	-
	3,616,224	1,414,997	96,019	105,941	5,124,134	1,031,855	235,591	11,624,761	16,800	1,573,539	1,590,339	13,215,100
Depreciation	230,621	39,405	-	-	319,173	18,666	-	607,865	29,735	20,321	50,056	657,921
Amortization	-	-	-	-	-	-	-	-	-	6,506	6,506	6,506
Total	$ 3,846,845	$ 1,454,402	$ 96,019	$ 105,941	$ 5,443,307	$ 1,050,521	$ 235,591	$ 12,232,626	$ 46,535	$ 1,600,366	$ 1,646,901	$ 13,879,527

The Notes to Financial Statements are an integral part of this statement.

ALTERNATIVES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2021

	Alpha House	Beta Yellowstone County	Stillwater County	Carbon County	Misdemeanor County	Misdemeanor City	Passages	Compass	Total Program	TOM Software	General & Administrative	Total Support	Total
Salaries and wages	$ 2,007,036	$ 445,076	$ 50,714	$ 47,905	$ 71,147	$ 116,478	$ 2,646,104	$ 597,196	$ 5,981,656	$ -	$ 980,133	$ 980,133	$ 6,961,789
Benefits	395,823	92,349	12,876	10,909	13,789	32,742	507,708	113,893	1,180,089	-	182,766	182,766	1,362,855
Outside services	7,589	746	18	17	4	4	12,238	843	21,459	-	11,730	11,730	33,189
Resident/client services	143,662	609,129	21,636	33,297	-	-	210,657	20,523	1,038,904	-	848	848	1,039,752
Intercompany transfers	4,745	(8,453)	5,468	4,760	-	-	3,707	(10,227)	-	-	-	-	-
Food	390,683	(7)	-	-	-	-	380,270	(9)	770,937	-	246	246	771,183
Communications	29,935	13,643	3,130	3,947	-	40	31,997	7,340	90,032	-	3,485	3,485	93,517
Office supplies	69,196	33,311	1,081	330	-	-	75,986	11,849	191,753	-	3,894	3,894	195,647
Equipment lease	7,120	5,908	-	-	-	-	10,538	2,613	26,179	-	1,026	1,026	27,205
Travel	892	(2,274)	1,127	1,410	-	-	980	171	2,306	-	1,734	1,734	4,040
Repairs and maintenance	189,354	19,439	-	-	-	-	211,464	16,370	436,627	-	7,625	7,625	444,252
Bad debt	6,728	204,081	75	3,241	5,443	17,302	18,431	11,599	266,900	-	12,967	12,967	279,867
Property taxes	7,664	1,160	-	-	-	-	12,825	1,160	22,809	-	1,099	1,099	23,908
Utilities	115,466	9,207	-	-	-	-	166,378	9,207	300,258	-	24,978	24,978	325,236
Fleet	4,152	525	-	-	-	553	4,098	525	9,853	-	489	489	10,342
Employee	57,774	28,624	552	272	-	-	62,594	11,201	161,017	-	2,644	2,644	163,661
Other services	(21,672)	12,090	282	1,024	249	965	(18,205)	10,945	(14,322)	-	1,253	1,253	(13,069)
Insurance	-	12	-	-	-	-	74	-	86	-	300,172	300,172	300,258
Management	-	-	-	-	-	-	4,705	-	4,705	-	-	-	4,705
Bonding costs	-	-	-	-	-	-	-	-	-	-	4,775	4,775	4,775
Interest	10,565	-	-	-	-	-	91,481	24,797	126,843	-	46,133	46,133	172,976
Legal/consulting	-	-	-	-	-	-	50	-	50	-	24,595	24,595	24,645
Computer support	86,319	-	-	-	-	-	83,437	9,682	179,438	16,800	18,537	35,337	214,775
Audit/tax	-	-	-	-	-	-	-	-	-	-	30,020	30,020	30,020
Public relations	-	-	-	-	-	-	-	-	-	-	10,429	10,429	10,429
Administrative services	8,522	-	-	-	-	-	2,208	-	10,730	-	53,884	53,884	64,614
Miscellaneous grant expense	209,012	-	-	-	-	-	218,570	24,286	451,868	-	24,286	24,286	476,154
	3,730,565	1,464,566	96,959	107,112	90,632	168,084	4,738,295	863,964	11,260,177	16,800	1,749,748	1,766,548	13,026,725
Depreciation	239,044	-	647	411	2,000	-	332,084	19,079	593,265	29,735	45,624	75,359	668,624
Total	$ 3,969,609	$ 1,464,566	$ 97,606	$ 107,523	$ 92,632	$ 168,084	$ 5,070,379	$ 883,043	$ 11,853,442	$ 46,535	$ 1,795,372	$ 1,841,907	$ 13,695,349

The Notes to Financial Statements are an integral part of this statement.

ALTERNATIVES, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 338,070	$ 2,797,163
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	657,921	668,624
Amortization of bond issuance costs to interest expense	6,506	6,506
Gain on disposal of assets	-	(115,986)
Forgiveness of PPP loan	-	(1,546,480)
Changes in operating assets and liabilities:		
Accounts receivable, net	(419,893)	264,159
Prepaid expenses	(21,991)	17,422
Accounts payable	(125,996)	26,005
Resident account liability	147,805	106,014
Payroll taxes and benefits	(58,943)	(4,561)
Accrued wages	43,788	469
Pension contribution payable	21,219	(16,754)
Bond fund advance	-	2,800
Accrued interest payable	(3,868)	(7,244)
Deferred revenue	-	(10,000)
Net cash flows from operating activities	584,618	2,188,137
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(123,509)	(275,290)
Proceeds from sale of assets	-	340,300
Decrease in bond reserve fund	1,927	(1,875)
Net cash flows from investing activities	(121,582)	63,135

The Notes to Financial Statements are an integral part of these statements.

ALTERNATIVES, INC.
STATEMENTS OF CASH FLOWS (CONTINUED)
Years Ended June 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on long-term debt	(628,110)	(923,684)
Proceeds from long-term debt	-	169,991
Net cash flows from financing activities	(628,110)	(753,693)
Net change in cash	(165,074)	1,497,579
Cash and restricted cash, beginning of year	5,030,383	3,532,804
Cash and restricted cash, end of year	$ 4,865,309	$ 5,030,383
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid during the year for interest	$ 133,740	$ 180,220
Purchase of property through issuance of long-term debt	$ -	$ 18,922

The Notes to Financial Statements are an integral part of these statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Alternatives, Inc. (the Organization) is authorized to provide rehabilitative and other services to public offenders.

The Alpha House and Passages are pre-release and treatment centers for offenders from the Montana Department of Corrections and the Federal Bureau of Prisons. The programs provide rehabilitation services for men and women to assist in integrating the offenders into society.

Jail Alternatives (Beta) and Misdemeanor programs provide rehabilitative and supervision services to Yellowstone, Stillwater, and Carbon counties for local and community offenders.

The Compass program provides short-term residential treatment, outpatient drug and alcohol counseling, and other educational programs for residents of Alpha House and Passages, local courts in Yellowstone, Stillwater, and Carbon County, the Department of Health and Human Services Child and Family Services, the United States Probation Office, Billings Probation and Parole, and self-admitted referrals.

Basis of Accounting

The accompanying statements are presented in accordance with accounting principles generally accepted in the United States of America (GAAP), as codified by the Financial Accounting Standards Board (FASB).

Classification of Net Assets

The Organization reports information regarding its financial position and activities according to two classes of net assets (net assets without donor restrictions and net assets with donor restrictions) based upon the existence or absence of donor-imposed restrictions. As of June 30, 2022 and 2021, the Organization had only net assets without donor restrictions.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions 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. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash Equivalents

For purposes of preparing the statements of financial position and cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. As of June 30, 2022 and 2021, there are no cash equivalents.

Property and Equipment

Property and equipment acquisitions in excess of $2,500 are capitalized and recorded at cost or, if donated, at fair value at the date of receipt. Depreciation is provided over the estimated useful life of each depreciable asset, which ranges from 5 to 40 years, and is calculated using the straight-line depreciation method.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Concentration of Credit Risk

The Organization's financial instruments subject to credit risk are primarily receivables and cash and cash equivalents. At June 30, 2022 and 2021, receivables were due from federal, state, and local governmental authorities for fees for services rendered. Receivables generally are due in 30 to 60 days.

The Organization's cash is deposited in various checking accounts in which FDIC coverage is limited to $250,000 per account holder. At June 30, 2022 and 2021, the balance of these deposits was in excess of federally insured limits by approximately $4,460,191 and $4,391,858, respectively.

Receivables and Credit Policies

Contract services receivables are uncollateralized third-party obligations due under contract terms requiring payment within 30 days from the invoice date. Client and other receivables are uncollateralized obligations due from program residents, program clients, and other third parties. These receivables are due within 30 to 60 days from the date of service or invoice date. Management records client and other receivables at the amount expected to be collected. An estimated allowance for doubtful accounts is provided based on historical experience and management's evaluation of outstanding receivables.

Payments of receivables are allocated to the specific invoices identified on the remittance advice or, if unspecified, are applied to the earliest unpaid invoices.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Most of the Organization's revenues are recognized primarily under fee-for-service contracts with county, state, and federal agencies. The Organization charges these agencies agreed upon fees for various services rendered, and revenue is recognized as the services are provided to clients who are placed in the Organization's programs and facilities by various agencies. The transaction price for a contract represents the amount of consideration the Organization expects to be entitled in exchange for the promised services in the contract. The consideration in the contract may be fixed, variable, or both, in nature.

The Organization also recognizes revenue from various programs utilized by the clients such as room and board, supervision and monitoring, detention services, classes, and assessments. Revenues from program fees are recognized when incurred.

Grant revenue is recognized in the period the award is received.

Bond Reserve Funds

Bond Reserve Funds consist of cash and U.S. Treasury obligations held in trust under the terms of an indenture agreement and are recorded at fair value, which approximates cost.

Advertising

Advertising costs are expensed as incurred. Advertising costs charged to the statements of activities for the years ended June 30, 2022 and 2021, were $2,670 and $3,346, respectively.

Functional Allocation of Expenses

The costs of program and supporting services have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services using an appropriate basis that is consistently applied. Indirect expenses have been allocated to program and supporting services based on relative utilization in the statements of functional expenses. Such allocations are determined by management.

Income Taxes

The Organization is a Montana based, non-profit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, the Organization is not required to pay income taxes.

Subsequent Events

Subsequent events have been evaluated through December 15, 2022, the date which the financial statements were available for issue.

NOTE 2. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditures include only those without donor or other restrictions limiting their use within one year of the statement of financial position date. The following reflects the Organization's financial assets as of June 30, 2022 and 2021, net of amounts not available for general use within one year of the statement of financial position date due to contractual or donor-imposed restrictions.

	2022	2021
Financial assets:		
Cash	$ 4,865,309	$ 5,030,383
Accounts receivable, net	1,384,737	964,844
Total financial assets	6,250,046	5,995,227
Less - financial assets unavailable for general expenditures:		
Resident accounts	(750,087)	(602,282)
Financial assets available to meet cash needs for general expenditures within one year	$ 5,499,959	$ 5,392,945

The Organization monitors cash available to fund general expenditures throughout the year. The Organization manages its liquidity and reserves with the following guiding principles: operating within a prudent range of financial soundness and stability, documenting when authorized payments become due, and maintaining adequate liquid assets and reserves to fund operating needs. The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, the Organization has a $600,000 line of credit available to meet cash flow needs.

NOTE 3. CASH

Cash balances for the years ended June 30, 2022 and 2021, were as follows:

	2022	2021
Petty cash	$ 5,652	$ 9,515
Checking	4,859,657	5,020,868
	$ 4,865,309	$ 5,030,383

Included in the checking cash balance above are amounts held by the Organization as custodian for the residents, which is offset with the resident account liability. These funds totaled $750,087 and $602,282 at June 30, 2022 and 2021, respectively.

NOTE 4. ACCOUNTS RECEIVABLE

At June 30, 2022 and 2021, accounts receivable consisted of the following:

	2022	2021
Contract services	$ 1,183,573	$ 741,960
Client and other	205,885	228,166
	1,389,458	970,126
Less - allowance for doubtful accounts	(4,721)	(5,282)
	$ 1,384,737	$ 964,844

NOTE 5. PROPERTY AND EQUIPMENT

At June 30, 2022 and 2021, property and equipment consisted of the following:

	2022	2021
Alpha House:		
Land	$ 256,165	$ 256,165
Building and improvements	4,801,925	4,797,434
Furniture and equipment	441,007	421,983
Vehicles	113,392	113,391
	5,612,489	5,588,973
Less - accumulated depreciation	(2,765,201)	(2,538,974)
	2,847,288	3,049,999
Passages:		
Land	1,370,000	1,370,000
Building and improvements	7,682,362	7,619,009
Furniture and equipment	617,694	586,711
Vehicles	113,392	113,392
	9,783,448	9,689,112
Less - accumulated depreciation	(3,272,716)	(2,943,825)
	6,510,732	6,745,287

NOTE 5. PROPERTY AND EQUIPMENT (CONTINUED)

	2022	2021
Jail Alternatives:		
Building and improvements	259,750	259,750
Furniture and equipment	345,554	344,775
Vehicles	26,680	26,680
	631,984	631,205
Less - accumulated depreciation	(349,417)	(310,499)
	282,567	320,706
Compass:		
Building and improvements	259,750	259,750
Furniture and equipment	21,929	21,148
Vehicles	13,340	13,340
	295,019	294,238
Less - accumulated depreciation	(52,694)	(34,516)
	242,325	259,722
Old Beta Building:		
Building and improvements	156,623	156,623
Less - accumulated depreciation	(81,403)	(75,195)
	75,220	81,428
Software:		
TOM Software	457,231	457,231
Less - accumulated depreciation	(380,905)	(341,406)
	76,326	115,825
Construction in progress	6,942	2,845
Total fixed assets	16,943,736	16,820,227
Less - accumulated depreciation	(6,902,336)	(6,244,415)
Total fixed assets, net	$10,041,400	$10,575,812

Included in fixed assets are the costs incurred in the production of custom software for the Total Offender Management (TOM) program. Costs totaled $457,231 and $457,231 as of June 30, 2022 and 2021, respectively. The amount amortized and included in depreciation expense for the years ended June 30, 2022 and 2021, was $39,499 and $44,581, respectively.

NOTE 6. OTHER ASSETS – BOND RESERVE FUNDS

The bond reserve funds consist of funds held by a bond trustee under the terms of an indenture agreement for partial future payments of principal and interest. These assets consist of the following as of June 30, 2022 and 2021:

	2022	2021
Cash	$ 522,898	$ 524,825
Less - current portion	(522,898)	(520,000)
	$ -	$ 4,825

Withdrawals may be made at any time, provided the withdrawal is permitted by the terms of the trust indenture agreement.

NOTE 7. LINE OF CREDIT

The Organization has a $600,000 variable rate revolving line of credit with a current interest rate of 4.50% expiring April 1, 2023. As of June 30, 2022 and 2021, the Organization had no borrowings against the line of credit.

NOTE 8. LONG-TERM DEBT

At June 30, 2022 and 2021, long-term debt consisted of the following:

	2022	2021
$5,145,000 Montana Facility Finance Authority loan supporting Montana Facility Finance Authority Pre-release Center Revenue Refunding Bonds (Alternatives, Inc. Project) Series 2015 due in annual principal installments October 1, 2016 through October 1, 2025; increasing installments of principal amounts of $450,000 to $585,000; interest due in semi-annual installments at interest rate of 2.875%; secured by substantially all assets.	$ 2,245,000	$ 2,765,000
Note payable due in monthly installments of $1,627 at 2.35% interest, maturing May 15, 2026; secured by apartment buildings. Note includes covenants which have been met.	72,963	90,542

NOTE 8. LONG-TERM DEBT (CONTINUED)

	2022	2021
Note payable due in monthly installments of $1,944 at 4.78% interest, maturing September 15, 2027; secured by house. Note includes covenants which have been met.	252,195	263,179
Note payable due in monthly installments of $352 at 1.12% interest, maturing August 3, 2023; secured by tractor.	4,898	9,045
Note payable due in monthly installments of $311 at 5.99% interest, maturing August 28, 2021; secured by vehicle.	-	618
Note payable due in monthly installments of $197 at 5.99% interest, maturing August 28, 2021; secured by vehicle.	-	391
Note payable due in monthly installments of $327 at 5.99% interest, maturing August 28, 2021; secured by vehicle.	-	648
Note payable due in monthly installments of $424 at 5.99% interest, maturing July 26, 2022; secured by vehicle.	424	5,330
Note payable due in monthly installments of $557 at 5.74% interest, maturing August 27, 2023; secured by vehicle.	7,534	13,600
Note payable due in monthly installments of $332 at 3.59% interest, maturing November, 2023; secured by vehicle.	5,501	9,220
Note payable due in monthly installments of $224 at 3.59% interest, maturing November, 2023; secured by vehicle.	3,702	6,204
Note payable due in monthly installments of $8,553 at 3.31% interest, maturing December 15, 2039; secured by building. Note includes covenants which have been met.	1,361,726	1,418,276
	3,953,943	4,582,053
Less - current maturities	(645,450)	(628,103)
Less - unamortized bond issuance costs	(21,146)	(27,652)
Total long-term debt, less current maturities and unamortized bond issuance costs	$ 3,287,347	$ 3,926,298

NOTE 8. LONG-TERM DEBT (CONTINUED)

Future maturities of long-term debt are as follows:

Year Ended June 30,	
2023	$ 645,450
2024	645,339
2025	663,971
2026	680,512
2027	80,645
Thereafter	1,238,026
	$ 3,953,943

Amortization of the bond issuance costs charged to interest expense was $6,506 and $6,506, for the years ended June 30, 2022 and 2021, respectively.

The loan agreement with the Montana Health Facility Authority related to the Pre-release Center Revenue Bonds (Alternatives, Inc. Project) Series 1997 was refinanced under a new agreement in September 2015. Under the terms of the new loan agreement related to the Pre-release Center Revenue Refunding Bond (Alternatives, Inc. Project) Series 2015, the Organization is required to maintain certain deposits with a trustee. Such deposits are included in assets limited as to use as discussed in Note 6 to the financial statements. The loan agreement requires the Organization to satisfy certain measures of operations and financial performance, including a covenant that Passages net revenue and funds available for debt service must equal at least 115% of the debt service requirement in any fiscal year. The contract states that any shortfall of this calculation will be covered by the Montana Department of Corrections.

NOTE 9. RETIREMENT PLAN

The Organization has a 401(k) defined contribution profit sharing plan, which covers substantially all qualifying employees who have completed a year of service and are age 18 or older. Eligible employees may contribute a portion of their compensation to the plan on a pre-tax basis as an elective deferral up to the maximum dollar amount as determined by the Internal Revenue Service.

The Organization may make a discretionary, non-elective employer contribution to the plan each year. In order to receive an allocation of the employer's annual contribution, employees must be employed on the last day of the plan year and be credited with 1,000 hours of service during the plan year.

NOTE 9. RETIREMENT PLAN (CONTINUED)

The amount of annual employer contribution to the plan is designated at the amount management deems advisable for any given year. The amount charged to retirement expense for the years ended June 30, 2022 and 2021, was $234,001 and $213,077, respectively.

NOTE 10. MAJOR SOURCES OF REVENUE AND SUPPORT

The Organization has contracts for the Alpha House and Passages clients who are placed in the facilities by the State Department of Corrections, the Federal Bureau of Prisons, and the U.S. Probation Office. The Organization charged these agencies for services rendered as follows:

	2022	2021
Federal contracts:		
Federal Bureau of Prisons	$ 1,087,333	$ 1,086,016
United States Probation Office	245,961	273,081
Total federal contracts	$ 1,333,294	$ 1,359,097
State contracts:		
Department of Corrections	$ 8,988,365	$ 9,449,526
County contracts:		
Yellowstone	$ 233,572	$ 289,588
Stillwater	44,740	41,704
Carbon	36,000	36,000
Total county contracts	$ 314,312	$ 367,292

NOTE 11. LEASES

The Organization leases certain office equipment. Total operating lease expense for the years ended June 30, 2022 and 2021, was $28,121 and $27,206, respectively. The future minimum operating lease payments are as follows:

Year Ended June 30,	
2023	$ 16,720
2024	1,986
2025	990
	$ 19,696

NOTE 12. GAIN ON EXTINGUISHMENT OF DEBT

In fiscal year 2020, Alternatives, Inc. received a Paycheck Protection Program (PPP) loan in the amount of $1,546,480 granted by the Small Business Administration under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). Alternatives, Inc. applied for forgiveness, with inclusion of compliance substantiation and certification therein, and was notified on April 7, 2021 that $1,546,480 in eligible expenditures for payroll and other expenses described in the CARES Act and accrued interest had been forgiven. Loan forgiveness is reflected in *Other Income* within the accompanying statements of activities.

NOTE 13. RISKS AND UNCERTAINTIES

The COVID-19 outbreak in the United States has caused business disruption to the Organization. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the disruption. Therefore, the Organization expects this matter could negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time. Management is carefully monitoring the situation as it continues to evolve.

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Alternatives, Inc.
Organizational Chart

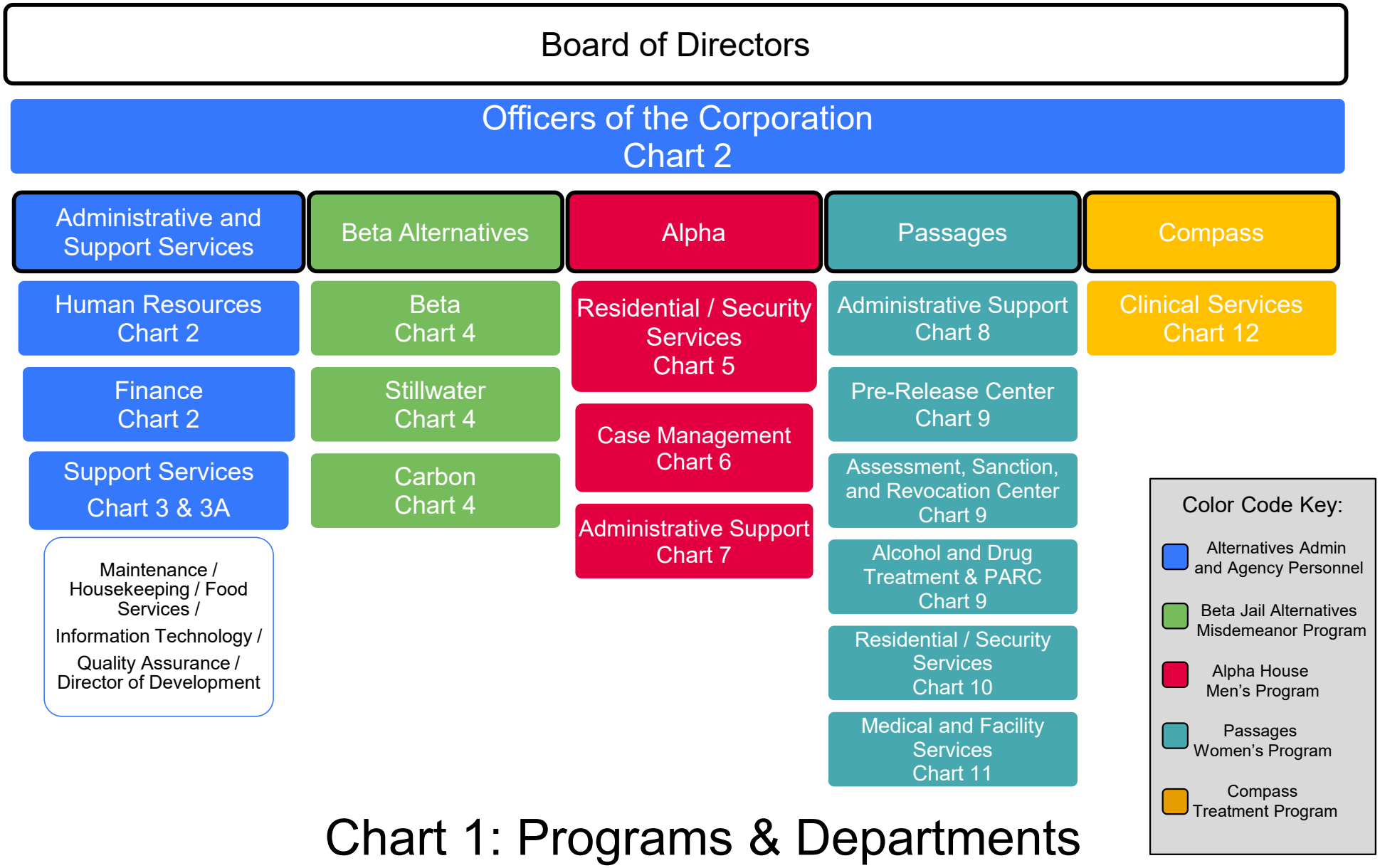


Chart 1: Programs & Departments

May 2023

Alternatives, Inc.
Organizational Chart

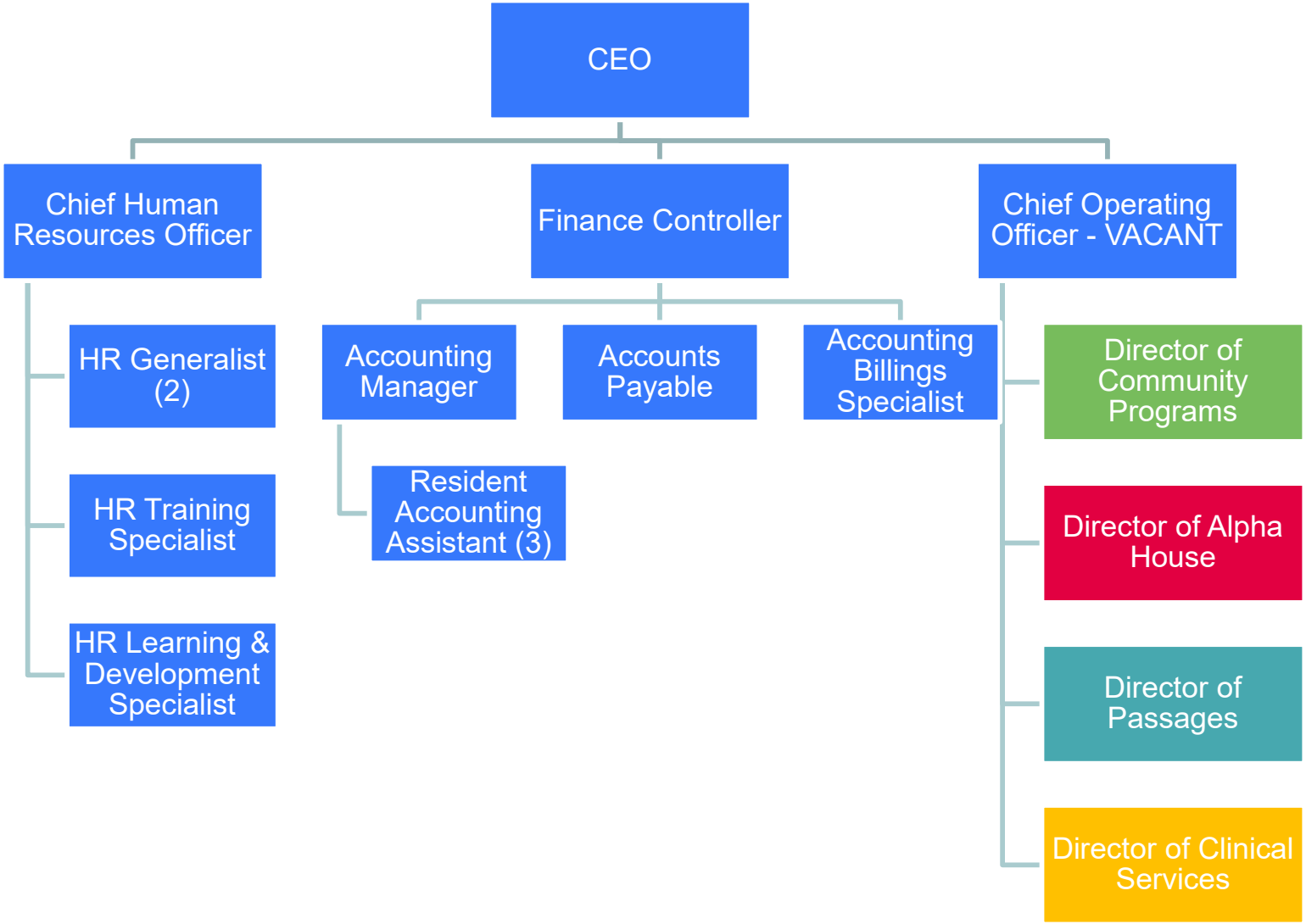


Chart 2: Officers of Corporation

May 2023

Alternatives, Inc.
Organizational Chart

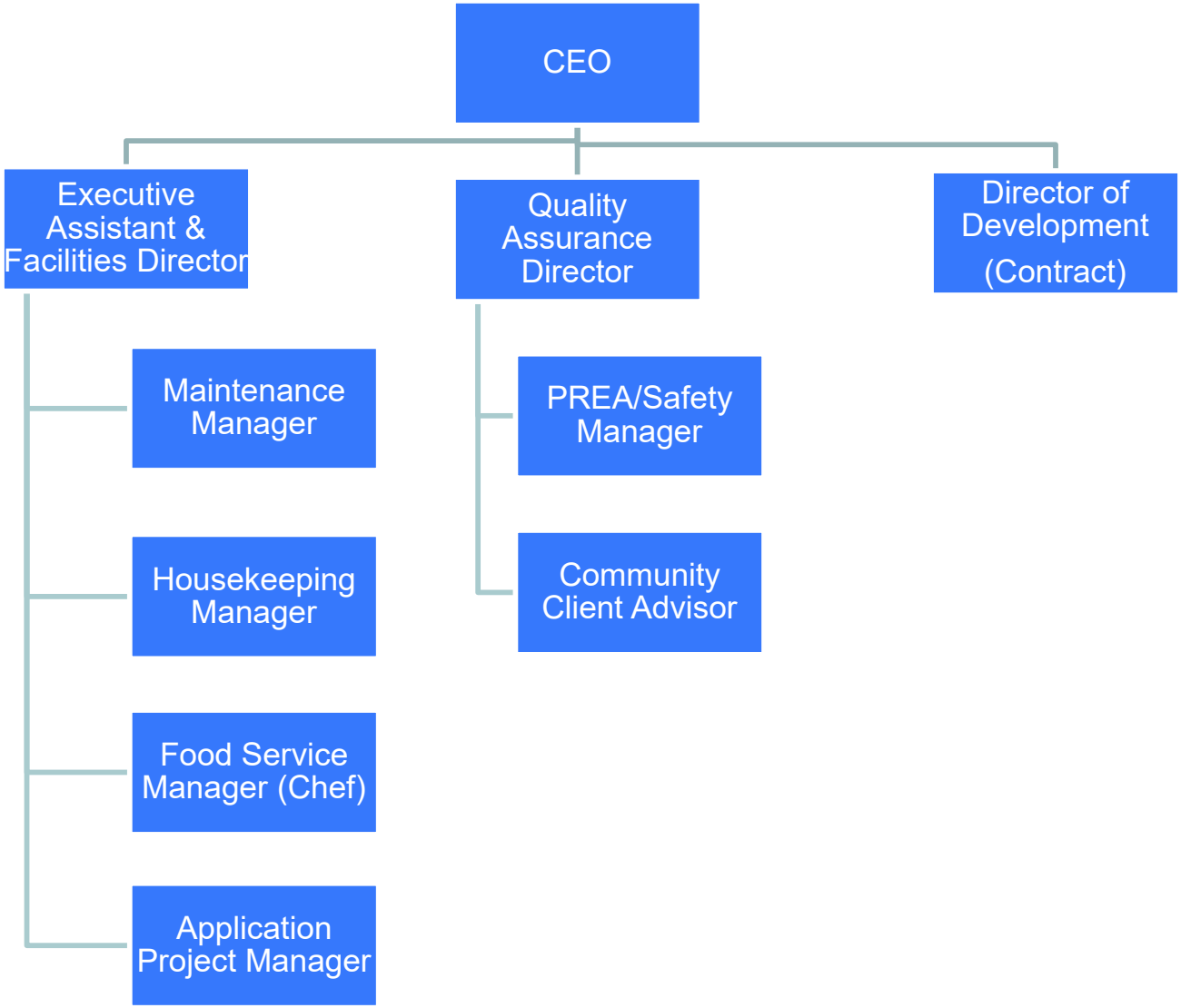


Chart 3: Support Services

May 2023

Alternatives, Inc.
Organizational Chart

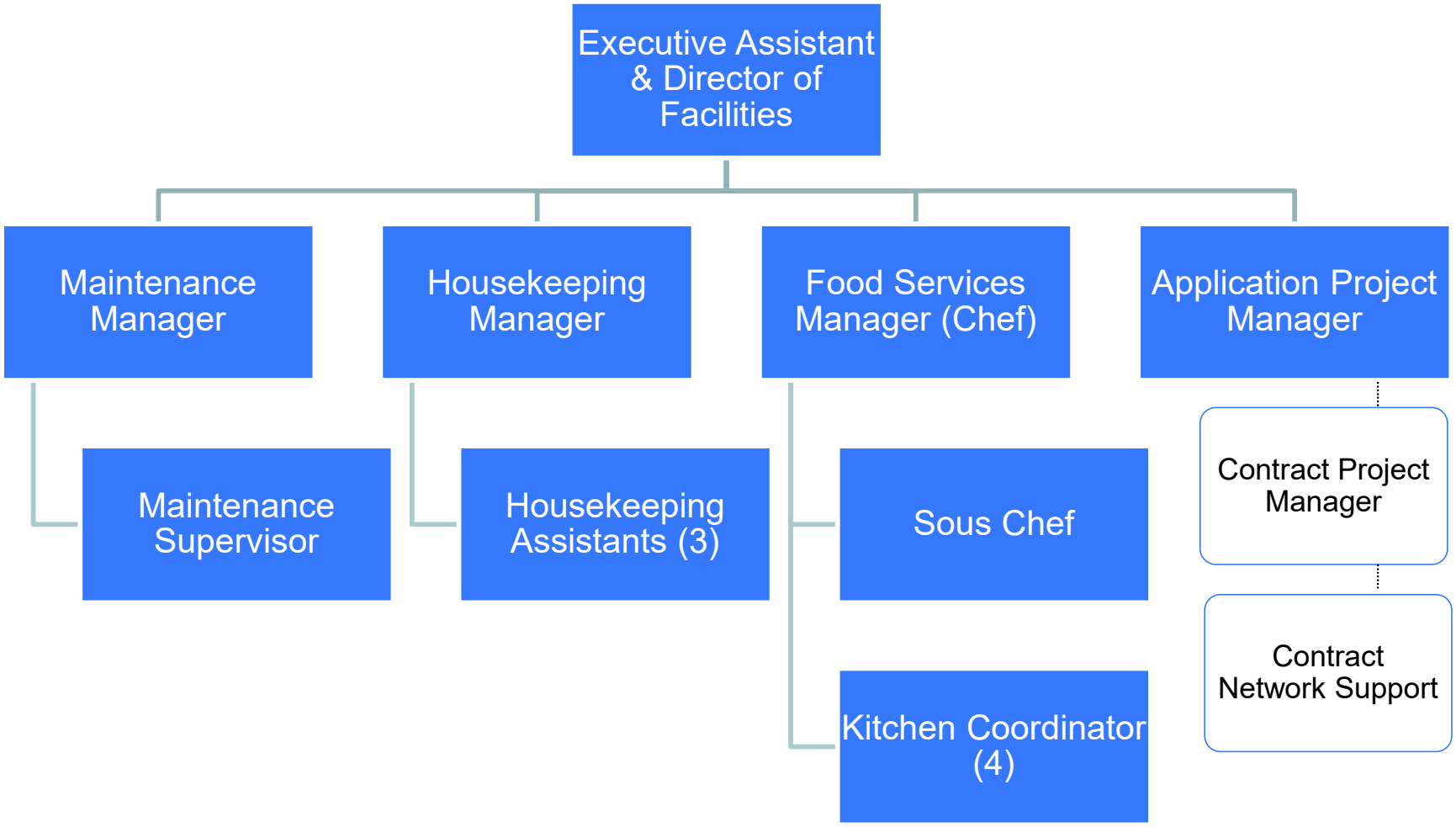
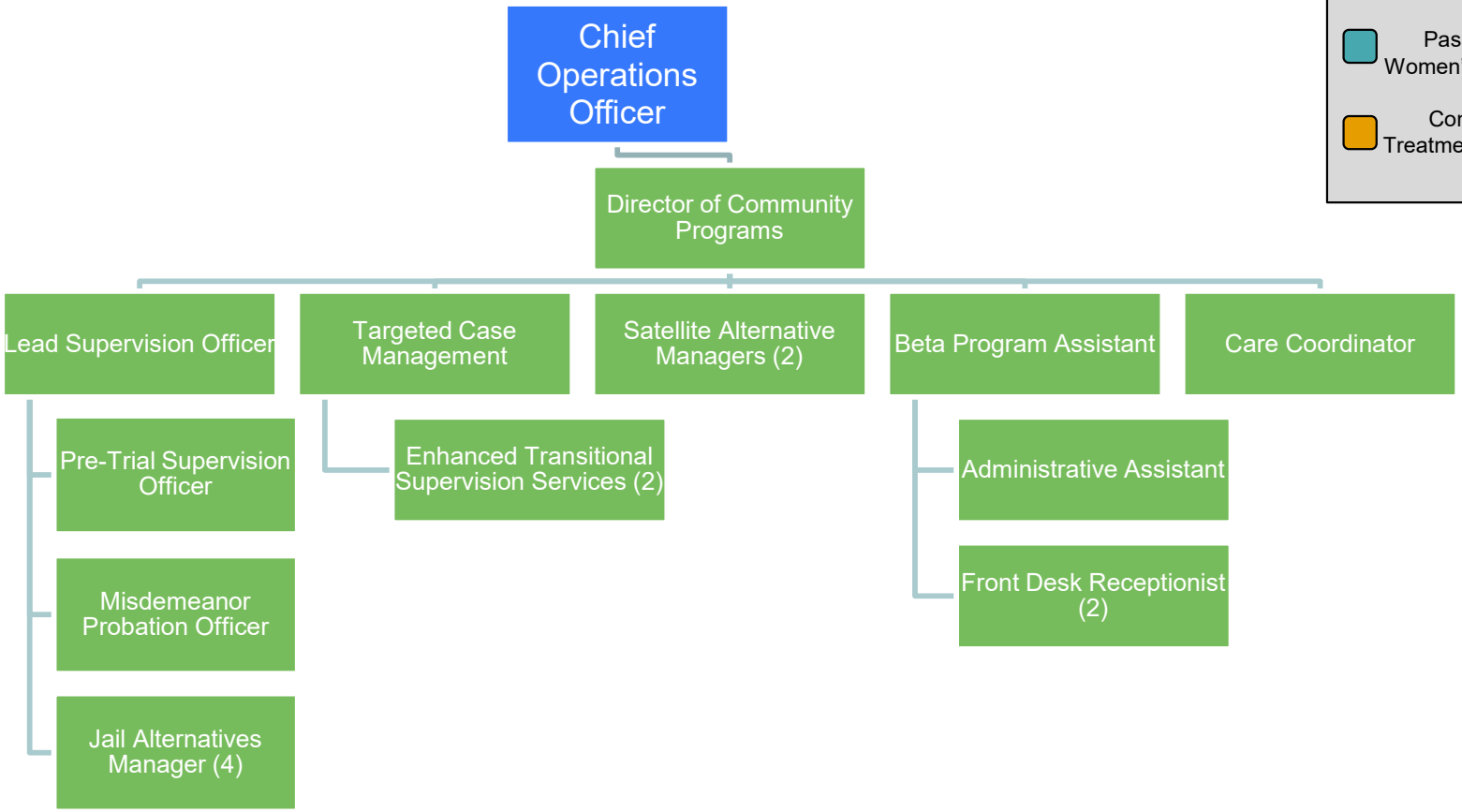


Chart 3A: Maintenance, Housekeeping, Food Services and Information Technology

May 2023

Beta Alternatives Organizational Chart



Color Code Key:

- Alternatives Admin and Agency Personnel
- Beta Jail Alternatives Misdemeanor Program
- Alpha House Men's Program
- Passages Women's Program
- Compass Treatment Program

Chart 4: Beta Alternatives (Jail Alternatives)

May 2023

Alpha
Organizational Chart

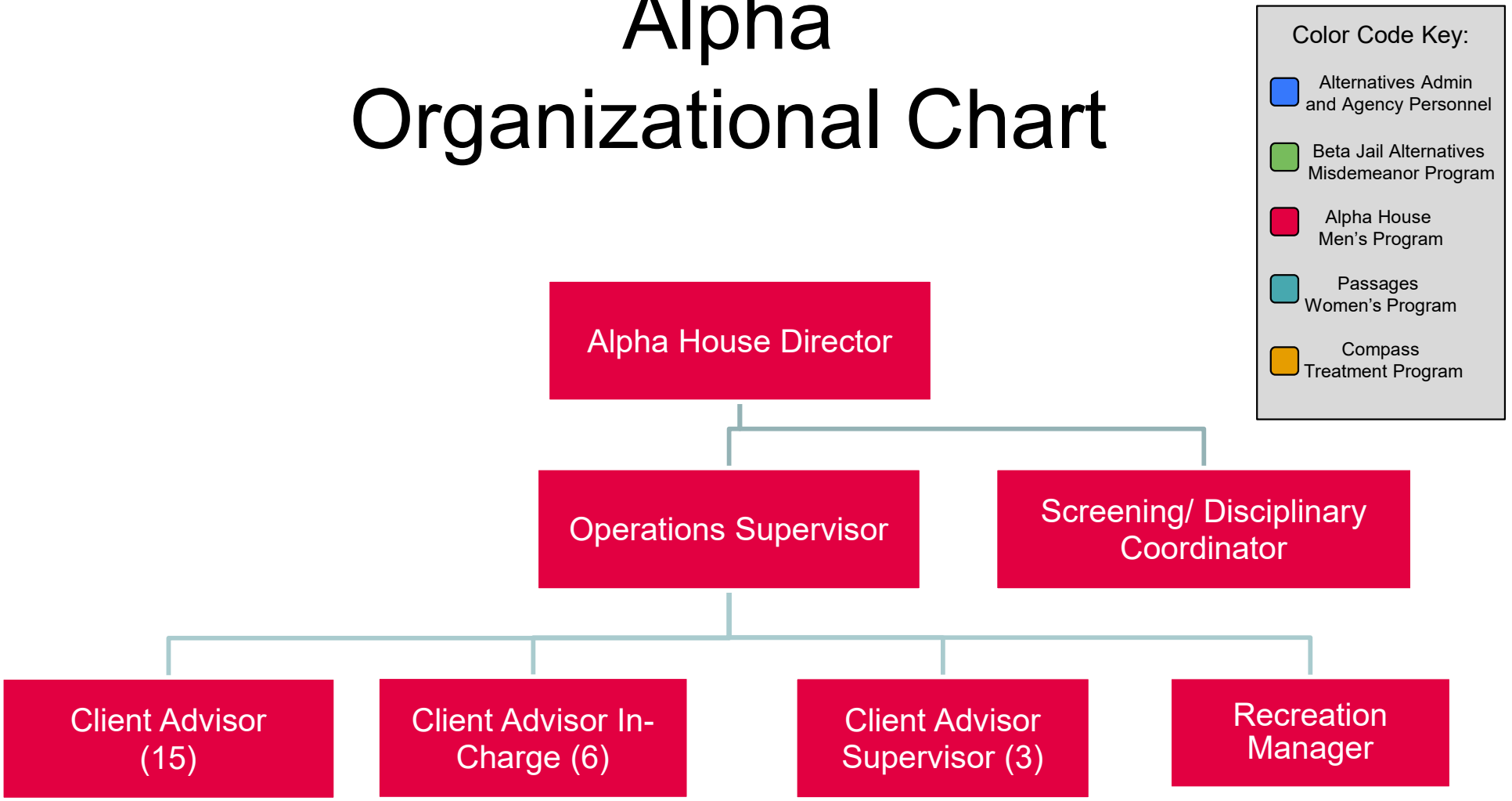


Chart 5: Residential / Security Services

May 2023

Alpha Organizational Chart

Color Code Key:

- Alternatives Admin and Agency Personnel
- Beta Jail Alternatives Misdemeanor Program
- Alpha House Men's Program
- Passages Women's Program
- Compass Treatment Program

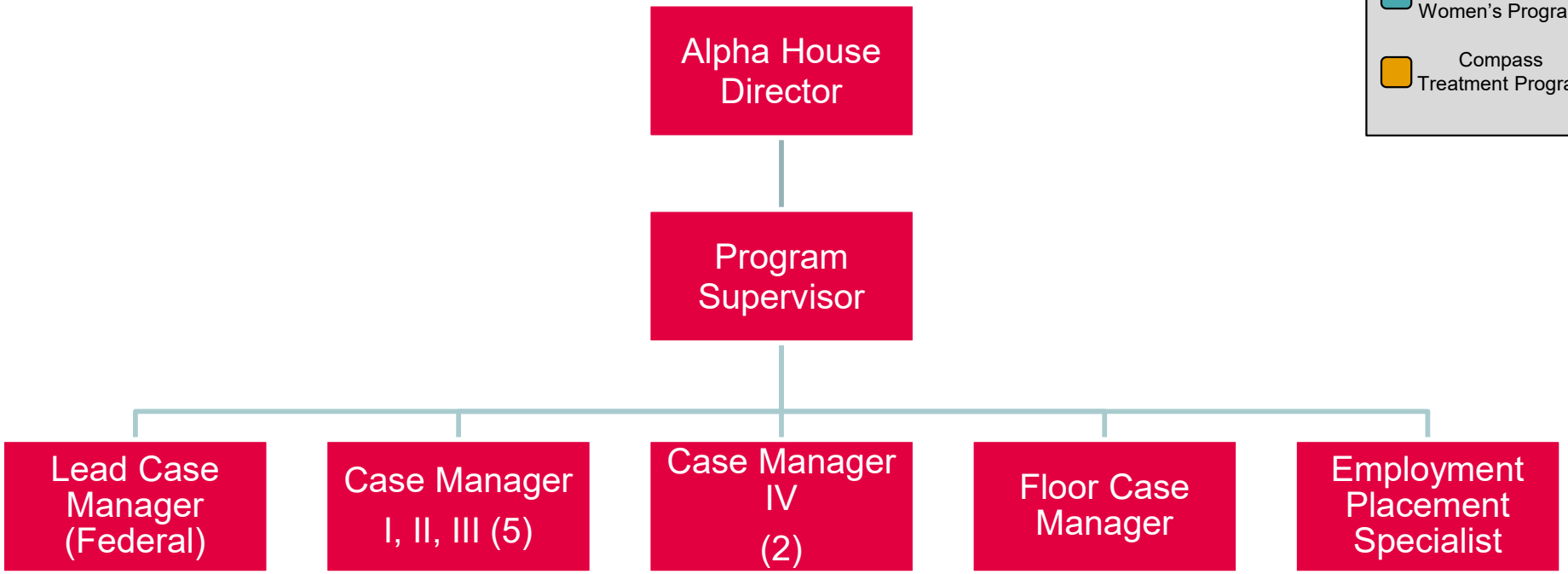
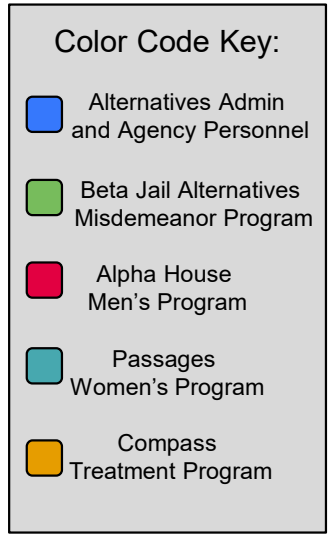


Chart 6: Case Management

May 2023

Alpha Organizational Chart



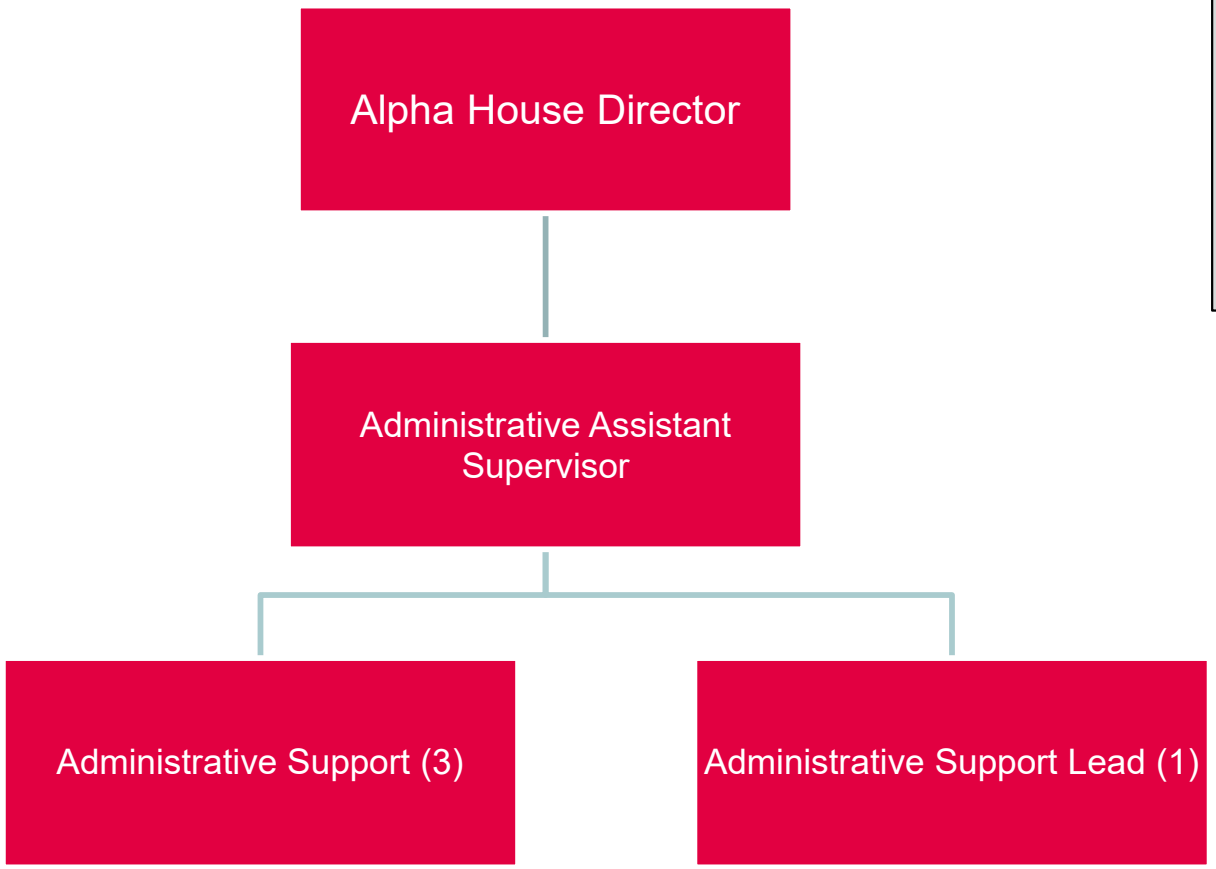
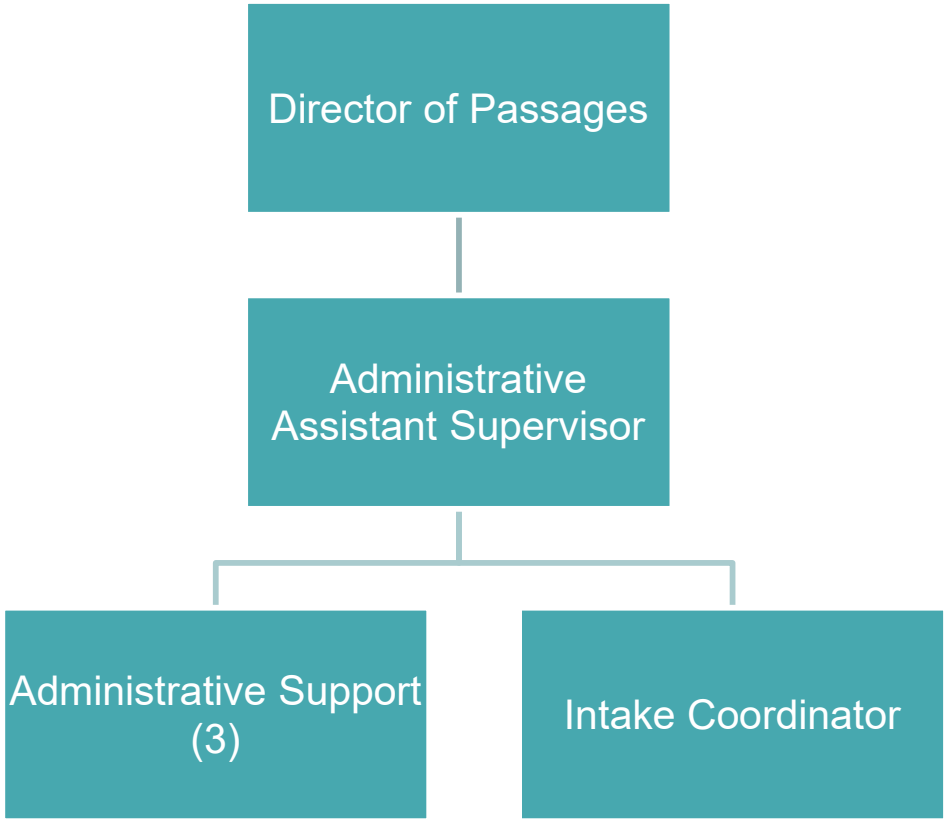


Chart 7: Administrative Support

May 2023

Passages
Organizational Chart



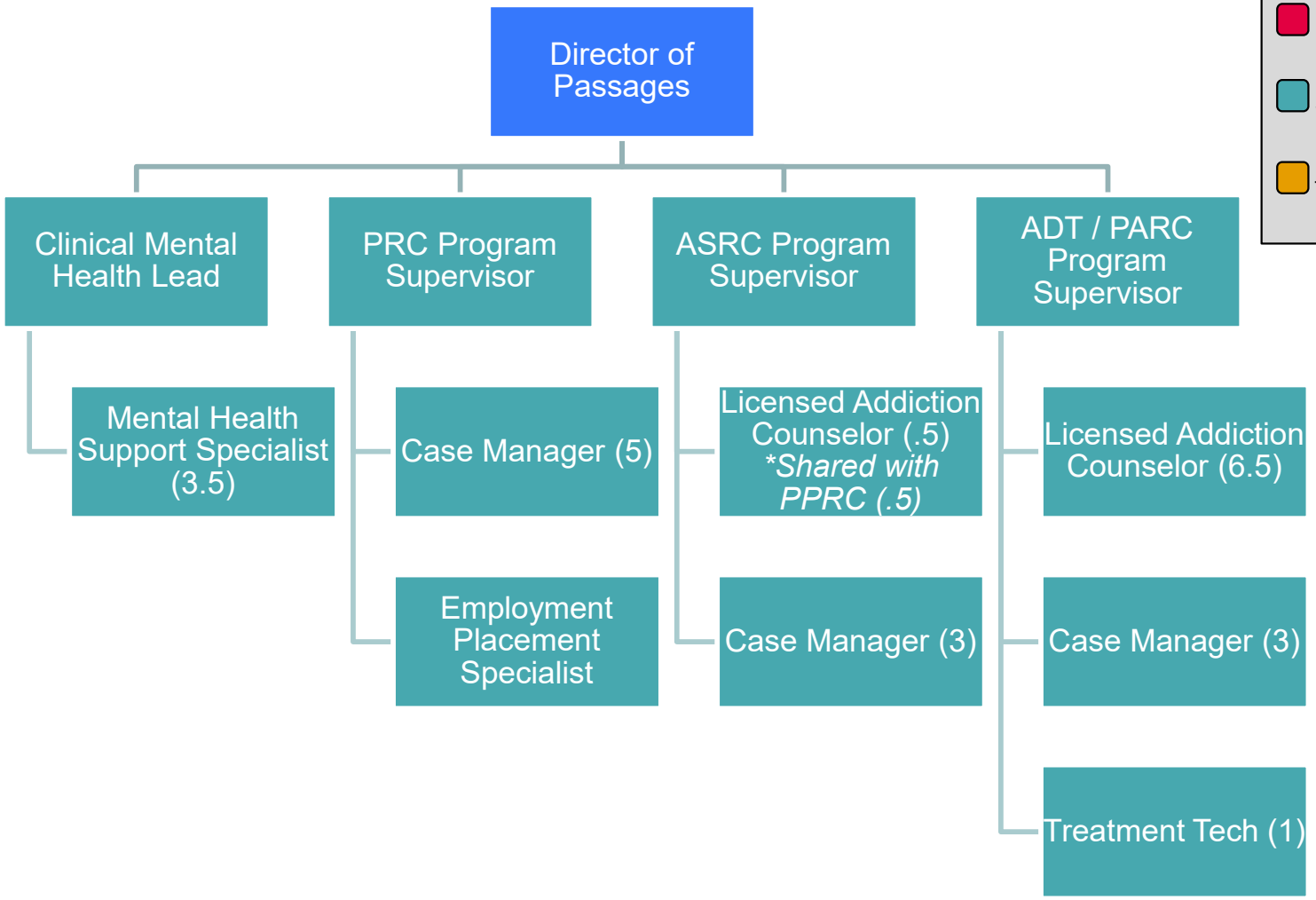
Color Code Key:

- Alternatives Admin and Agency Personnel
- Beta Jail Alternatives Misdemeanor Program
- Alpha House Men's Program
- Passages Women's Program
- Compass Treatment Program

Chart 8: Administrative Support

May 2023

Passages Organizational Chart



Color Code Key:

- Alternatives Admin and Agency Personnel
- Beta Jail Alternatives Misdemeanor Program
- Alpha House Men's Program
- Passages Women's Program
- Compass Treatment Program

Chart 9: Passages Programs
(Pre-release, Assessment etc., Drug & Alcohol Treatment)

June 2022

Passages
Organizational Chart

Color Code Key:

- Alternatives Admin and Agency Personnel
- Beta Jail Alternatives Misdemeanor Program
- Alpha House Men's Program
- Passages Women's Program
- Compass Treatment Program

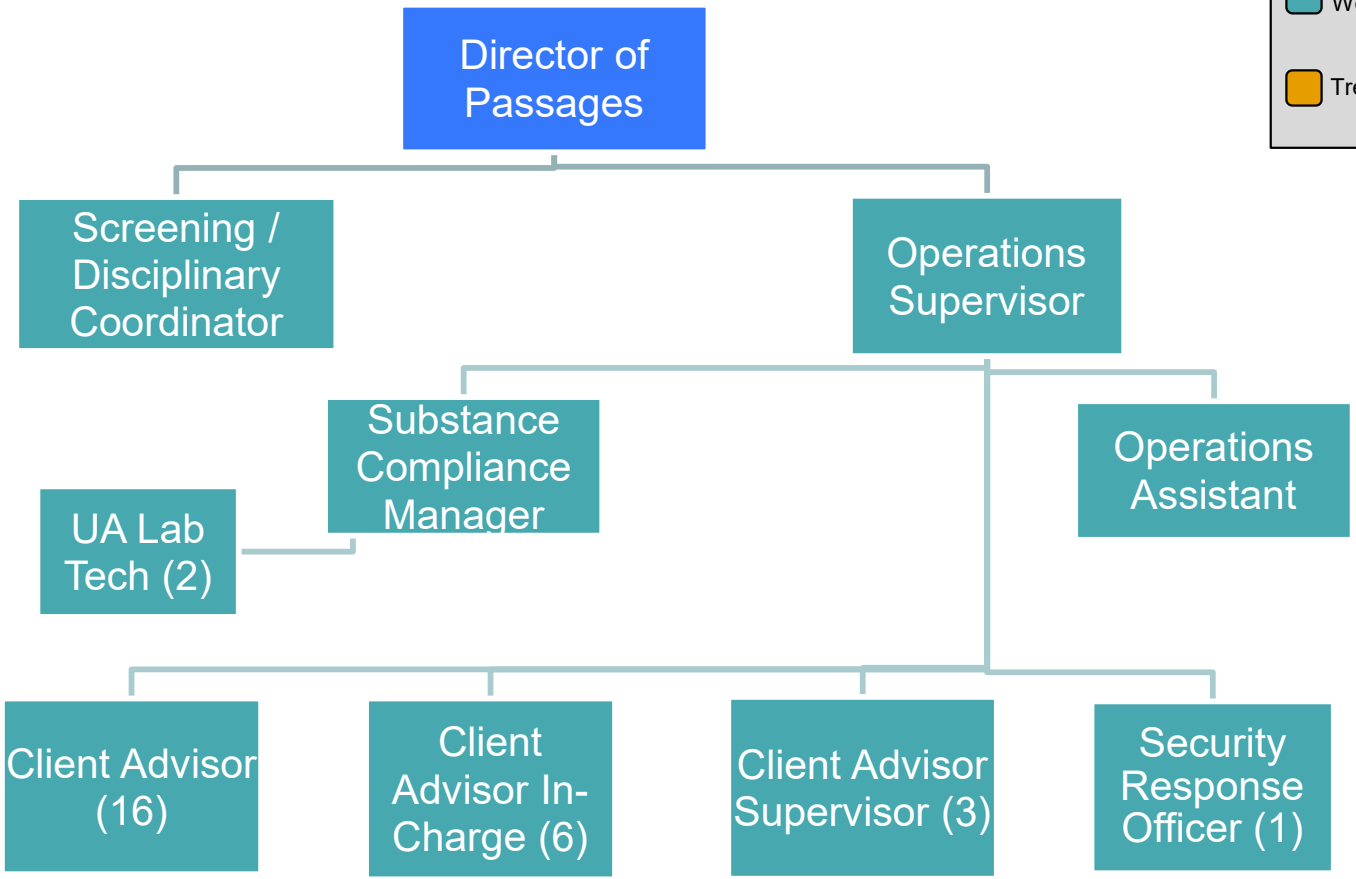
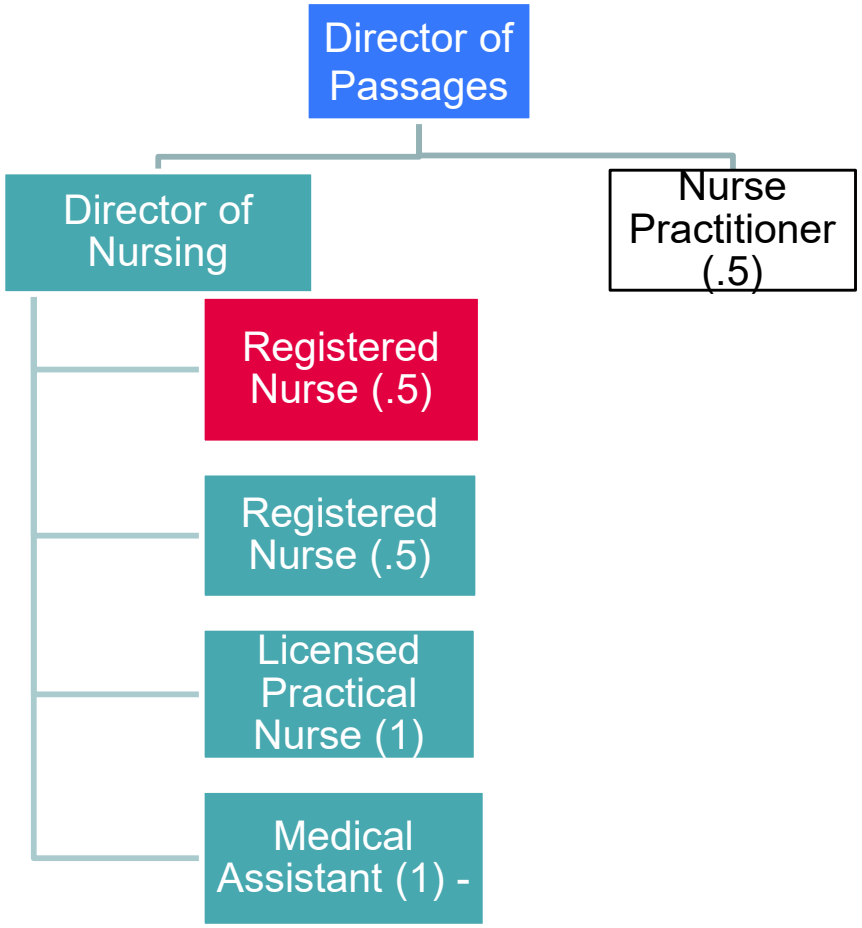


Chart 10: Residential / Security Services

May 2023

Alternatives Organizational Chart



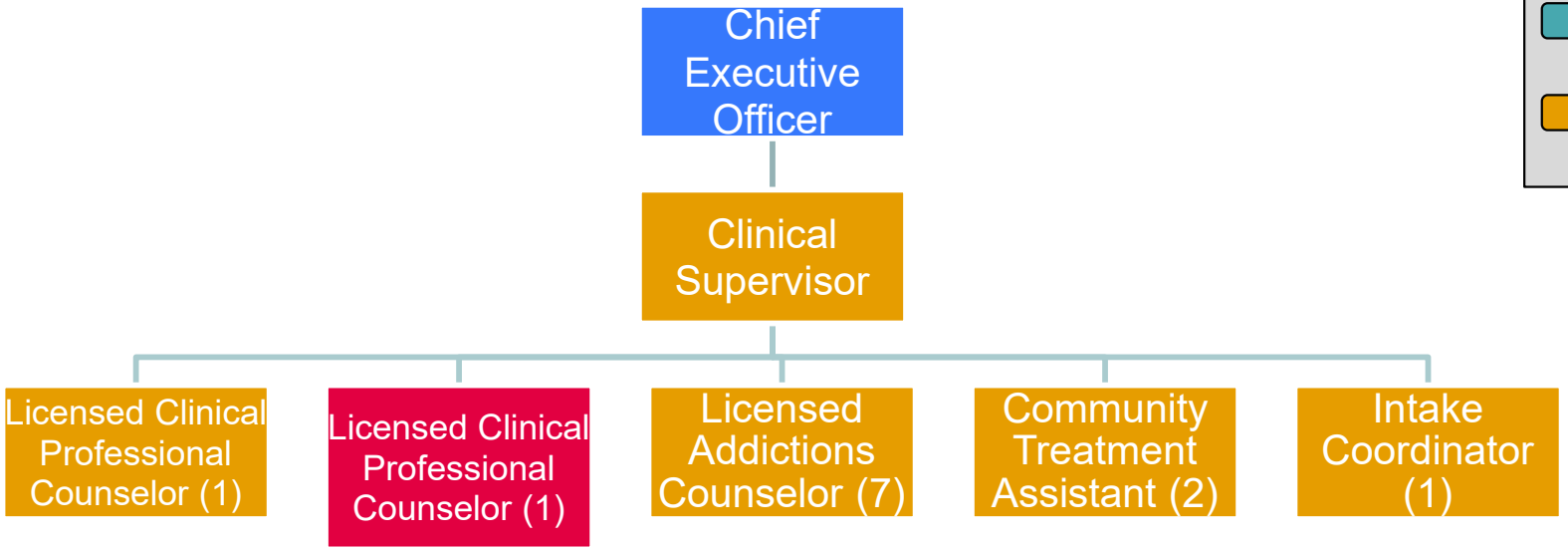
Color Code Key:

- Alternatives Admin and Agency Personnel
- Beta Jail Alternatives Misdemeanor Program
- Alpha House Men's Program
- Passages Women's Program
- Compass Treatment Program

Chart 11: Medical

May 2023

Compass
Organizational Chart



Color Code Key:

- Alternatives Admin and Agency Personnel
- Beta Jail Alternatives Misdemeanor Program
- Alpha House Men's Program
- Passages Women's Program
- Compass Treatment Program

Chart 12: Compass

May 2023

HOME-ARP PROJECT SOURCES AND USES

Include all costs directly related to delivering this service or accomplishing this project

Must include all itemized costs above $500. Sources Must equal total project costs.

Organization Name:	*Alternatives, Inc.*				
Revenue Sources	***Source:***	***Source:***	***Source:***	***Source:***	***Total Project Revenue***
	HOME-ARP	*Replace Text*	*Replace Text*	*Replace Text*	
Enter amount for each revenue source:	*$25,000*	$0	$0	*$0*	***$25,000***
Is this source confirmed and committed to the Project? (click the box next to your answer	☐ Yes ☑ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	
PROJECT STAFFING					
Job Title: *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
Job Title: *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
Job Title: *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
OPERATING COSTS					
Outside Provider Payments	*$25,000*	*$0*	*$0*	*$0*	*$25,000*
Supplies	*$0*	*$0*	*$0*	*$0*	*$0*
Insurance	*$0*	*$0*	*$0*	*$0*	*$0*
Printing	*$0*	*$0*	*$0*	*$0*	*$0*
Information Technology	*$0*	*$0*	*$0*	*$0*	*$0*
Travel	*$0*	*$0*	*$0*	*$0*	*$0*
Contract Services	*$0*	*$0*	*$0*	*$0*	*$0*
Other (identify): *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
Other (identify): *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
Other (identify): *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
Grand Total	***$25,000***	***$0***	***$0***	***$0***	***$25,000***
				% of Budget Costs Considered Administration	*0.00%*

Provide a brief budget narrative for each line item identified above. Include an explanation and justification on costs per beneficiary.

Outside Provider Payments:

Up to $500 in re-entry support will be paid directly to landlords for rent, deposits, housing application, sober living fees, or other housing specific needs. This will afford at least 50 participants from receiving funding,

Supplies:

NA

Insurance:

NA

Printing:

NA

Travel:

NA

Contract Services:

NA

Other (identify):

NA

Other (identify):

NA

FOR ALL HOME-ARP APPLICANTS / ORGANIZATIONS

1. Organizations providing supportive services must ensure services are delivered equitably. A chronological waiting list, including the usage of date / time stamps, must be maintained for ***every*** service offered under HOME-ARP. This may differ from your organization's current waiting list policies and procedures. ***Please describe your organization's ability to maintain and manage multiple waiting lists.***

   Alternatives, Inc. has been in operation for over 44 years. As a result, it has been accustomed to managing significant waiting list for services. Alternatives has built and maintained a proprietary software database called TOM which allows the agency to document referral dates, times, source, programs, and services rendered. Each program of TOM allows customizable services, service codes, pay sources, and tracking systems to allow specialty reports to be run at any time. Alternatives intends to utilize this system and report as appropriately. Alternatives will be able to detail the length of time between referral and service, how often a service was rendered, and all appropriate documentation necessary. Currently, Alternatives does not expect the need to hold a waitlist for the service offerings it is proposed. However, should a waitlist be needed, Alternatives has policies and procedures on file with DPHHS for Behavioral Health programming and can be rendered to the City as needed. These policies follow standard Critical Care (CC) populations that allow for waitlists to be jumped given the standard CC population status. In these situations, an intake is completed within 48 hours.

   For housing support payments, each client referred will complete an intake with a designated Case Manager or Care Coordinator for the next available opening. Since Alternatives has a community program staff of 13 and the targeted population for this program is mainly offenders transitioning out of or diverting from the jail, it is expected that clients will receive an intake withing 3 business days of the referral being received. Case Managers/Care Coordinators are altered via a detailed task report each day and scheduling is completed by administrative support staff to ensure timely intake and execution of services.

2. Procedures for managing waiting lists may include information on handling referrals internally within an organization. If multiple services or programs are offered at your organization, ***please describe your policies and procedures for internal program referrals for participants within the organization.***

   Referrals internally to other programs are services are done on an individual case by case basis in consultation with the client. The client is given all available options for services both internal and external and given an option to select appropriate services based on timelines and availability. Given the nature of the clientele served by Alternatives, clients are predominantly referred to the program from a court, probation/parole, DPHHS, or other government/community organization. If the client chooses an external program, Case Managers/Care Coordinators will document and assist the client with getting an intake appointment in that service. If the referral is for an internal service, a referral form is completed and must be acknowledged and accepted by the client. The client must complete an intake for that individual service with the appropriate program staff. For example a client receiving re-entry/housing supports who also needs a substance use disorder assessment will be given public, private, and internal options for the service. If the client chooses Alternatives for that program, an appointment would be made with a treatment team member to review those specific program guidelines. The client will sign the referral and follow up. If the client chooses an external program, Alternatives asks the client to complete necessary HIPPA release of information forms so that the Case Manager/Care Coordinator can speak to that agency about programming in order to provide continuity of care.

3. ***Please describe your organization's understanding of housing discrimination and The Fair Housing Act.***

   Alternatives has a basic understand of housing discrimination issues and adheres to the Fair Housing Act. We're committed to promoting equal housing opportunities and preventing any form of discrimination. As a recipient of other Federal, State, and Local funding alternatives has Standard Operating Procedures that prevent discrimination based on race, color, religion, sex, disability, familial status, or national origin. All staff are trained on harassment, disability, and discrimination policies and procedures at least once a year. As a result, Alternatives ensures that it will follow all federal guidelines of The Fair Housing Act when implementing housing/re-entry supports while also ensuring landlords are also adhering to these principles. Any concerns will be immediately reported to administrative staff.

4. ***Has your staff participated in any Fair Housing training in the last three years? If yes, please list training type(s) and date(s) of training:***

   Alternatives, has not participated in Fair Housing Training, but would be willing to do so as long as it was appropriate and affordable for staff.

5. Demonstrating long-term outcomes and participant success following a HOME-ARP funding allocation is crucial. ***What procedures will your organization implement in order to collect follow-up data from participants?***

   Alternatives already has a system in place to collect follow-up data for participants, especially those who receive Substance Abuse Disorder Treatment Services. Alternatives has a quality assurance and control policy and procedure that collects information about clients at intake, after treatment is completed, at 6 months post treatment, and at the 1-year mark to review client outcomes. Alternatives incentivizes these surveys as a way to get clients to respond for data. Additionally, given the specialty population, Alternatives is able to collaborate with local law enforcement, State Probation and Parole, and other treatment centers in Montana on recidivism data to review its impacts on programming on participants. This model can be used in this scenario should it be required. As the leading diversion and supervision program in the area, Alternatives is well equipped with implementing procedures to track long term outcomes.

6. ***How will you continue to serve clients after HOME-ARP funding is fully expended?*** i.e. describe how your organization will provide aftercare services for program participants.

   Depending on the type of service, Alternatives may have other funding sources that will be able to continue services. Additionally, Alternatives offers services for fees if no other funding source is available. Furthermore, Alternatives has a designated indigent fund for clients who are in financial need. This has been in place for over 15 years. Alternatives is committed to obtaining a diversification of funding and finding ways to continue services after grant funding expires. In many cases, a participant may require a different service other than what is provided as part of this grant. Should that be the case, Alternatives will make internal or external referrals. It is the intent that each participant receives an individualized plan that is regularly evaluated for ongoing supports. Often times, Alternatives is the first step in a client's recovery process. Alternatives hopes to provide necessary services, make referrals for those that it does not offer, and collaborate with community partners to ensure a client has well-rounded services that meet his/her needs. Typically these aftercare services occur outside of Alternatives program, but is dependent on individual need due to the specialized criminal justice population we service.

7. Organizations will be required to use HMIS (Homeless Management Information System) to coordinate services and check for duplication of benefits. ***Does your organization currently use HMIS? If not, is your organization willing to implement HMIS to meet program requirements?***

Alternatives does not currently participate in HIMIS, but is willing and able to implement this to ensure that it meets program requirements. As indicated above, Alternatives is dedicated to providing detailed and comprehensive data reporting.

8. ***After reviewing the additional questions / requirements / clarifications attached, would your organization like to adjust any of the supportive service activities that were proposed in your original application?***

   Alternatives does not have any questions regarding the requirements. We would like to request additional funding for Substance Use Disorder Services in addition to the rental assistance. An updated sources and uses sheet is attached to reflect this additional service.

Alternatives

- The agency proposed that it would carry out Outreach Services, Landlord / Tenant Liaison Services, and / or Services for Special Populations; however, the agency did not propose needing staffing costs to deliver these services. ***Please review the attached table for the definitions of Outreach Services, Landlord / Tenant Liaison services, and Services for Special Populations. Are there specific activities that the agency would like to provide that will meet the requirements of these definitions? If yes, please describe the activities. The agency may also need to add staff costs to their Sources & Uses sheet and resubmit.***

  Alternatives currently staffs case managers and care coordinators who are funded out of grants or other funds. Alternatives is not requesting reimbursement for the salaries or benefits of this staff time; however, will be performing outreach, landlord/tenant services, and services for special populations, namely offenders who are often excluded from other programs, especially violent and sex offenders. Currently Alternatives meets with clients at the office, at referral sources, or at the jail. No mileage or supplies will be reimbursed though staff often meet with landlords, sober living homes, and other referral sources to assess individual needs or assist with transitional housing services.

- ***If the organization is not hiring staff to carry out HOME-ARP supportive services, how are the positions funded today and why is HOME-ARP needed?***

  As mentioned above, the staff are currently staff of Alternatives and are paid out of grants and other funding sources. Those sourced do not currently offer re-entry rental assistance. Alternatives did have funding from a COAP grant through the MBCC for this, but that grant ended in 2023. Alternatives expects to find an alternative funding source for this in the future and would like to use the HOME-ARP funds to fill that temporary gap.

  As far as the use of HOME-ARP funds for Substance Abuse Treatment, Alternatives is expecting this to be a temporary need while individuals get their Medicaid redetermination status resolved. Over 104,000 individuals had their Medicaid canceled since April of last year that is leaving service providers and clients without reimbursement options. With the delay in Medicaid approvals, clients are not receiving the services these they need. Again, this is just a temporary stop gap fill while other funding is secured and while state reimbursement is leveled out.

- ***What are the "other housing specific needs" (Sources & Uses doc) that the agency plans to provide?***

  Other housing specific needs would be furnishings for a home such as couches, beds, bedding, towels, kitchen items. These would be purchased on a case-by-case basis with attempts to utilize second hand stores and other vouchers as appropriate. This has been updated on the Sources and Uses.

HOME-ARP PROJECT SOURCES AND USES

Include all costs directly related to delivering this service or accomplishing this project
Must include all itemized costs above $500. Sources Must equal total project costs.

Organization Name:	*Alternatives, Inc.*				
Revenue Sources	***Source:***	***Source:***	***Source:***	***Source:***	***Total Project Revenue***
	HOME-ARP	*Replace Text*	*Replace Text*	*Replace Text*	
Enter amount for each revenue source:	*$60,050*	$0	$0	*$0*	***$60,050***
Is this source confirmed and committed to the Project? (click the box next to your answer	☐ Yes ☑ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	
PROJECT STAFFING					
Job Title: *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
Job Title: *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
Job Title: *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
OPERATING COSTS					
Outside Provider Payments	*$25,000*	*$0*	*$0*	*$0*	*$25,000*
Supplies	*$0*	*$0*	*$0*	*$0*	*$0*
Insurance	*$0*	*$0*	*$0*	*$0*	*$0*
Printing	*$0*	*$0*	*$0*	*$0*	*$0*
Information Technology	*$0*	*$0*	*$0*	*$0*	*$0*
Travel	*$0*	*$0*	*$0*	*$0*	*$0*
Contract Services	*$0*	*$0*	*$0*	*$0*	*$0*
Other (identify): *Substance Abuse Treatment Services*	*$35,050*	*$0*	*$0*	*$0*	*$35,050*
Other (identify): *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
Other (identify): *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
Grand Total	***$60,050***	***$0***	***$0***	***$0***	***$60,050***
				% of Budget Costs Considered Administration	*0.00%*

Provide a brief budget narrative for each line item identified above. Include an explanation and justification on costs per beneficiary.

Outside Provider Payments:
Up to $500 in re-entry support will be paid directly to landlords for rent, deposits, housing application, sober living fees, or other housing furnishings such as a bed or dishes. This will afford at least 51 participants to receive funding.

Supplies:
NA

Insurance:
NA

Printing:
NA

Travel:
NA

Contract Services:
NA

Other (identify): *Alternatives is willing and able to provide substance abuse treatment services to those needing appropriate level of care and are homeless or at rish of being homeless. Based on submitted and approved usual and Customary rates on file with MT DPHHS, Alternatives is willing and able to provide up to 30 Substance Abuse Disorder Assessments from a Licensed Addictions Counselor (LAC). Each assessment is $350 and includes a recommendation and treatment plan. Of those 30, Alternatives is able to offer 17 individuals a complete level 1 outpaitent treatment program which includes 3 indiviudal 1:1 counseling sessions adn 12 weekly groups. Each group is $75/pp, and a total of 204 groups for $15,300 will be available. The 1:1s range from 15-60 minutes and 15 15-37 minute sessions are $100 (1,500), 20 38-52 minute sessions for $200 ($4,000), and 15 53+ minute sessions for $250/session $3,750) will cover that entire program for those 17 individuals.*

Other (identify):
NA

#4

COMPLETE

Collector:	Copy of Web Link 1 (Web Link)
Started:	Friday, November 17, 2023 5:53:24 AM
Last Modified:	Friday, November 17, 2023 6:21:04 AM
Time Spent:	00:27:40
IP Address:	69.145.46.242

Page 1: Qualifications, Experience, & Capacity

Q1

Is organization staff familiar with the HOME-ARP Request for Qualifications Guidebook?

Yes

Q2

Contact Person Information:

Full Name	**Patti Webster**
Position Title	**CEO**
Email	**Pattiw@homefrontmt.org**
Phone Number(s)	

Q3

Organization Information:

Organization Name	**HomeFront Partners**
Street Address	**2415 1st Ave North**
City	**Billings**
State	**MT**
ZIP + 4	**59101**
Email Address	**pattiw@homefrontmt.org**
Phone & FAX Numbers	**406-254-6391**

Q4

Organization website: Please enter complete URL.

www.homefrontpartners.org

Page 2: Organization Type

Q5 **Nonprofit - 501(c)3 Charitable Nonprofit Corporation**

Organization Type: Please select one of the following.

Page 3: Nonprofit Documentation

Q6

IRS Determination Letter Acceptable formats PDF, JPG, JPEG

LG%20PROPERTY%20TAX%20EXEMPTION%20APP%20AND%20LETTER.pdf (1.5MB)

Q7

Current Bylaws Acceptable formats PDF, JPG, JPEG

1173%20%20Resolution%20-%20Authorizing%20Revision%20to%20Board%20By-Laws%20SIGNED.pdf (728.4KB)

Q8

Articles of Incorporation Acceptable formats PDF, JPG, JPEG

Articles%20of%20Incorp.pdf (245.8KB)

Q9

Governing body list: A list of the current Board of Directors or other governing body of the organization. The list must include the name, telephone number, address, occupation or affiliation of each member, and must identify the principal officers of the governing body. (Acceptable formats PDF, DOC, DOCX, JPG, JPEG)

Board%20Members%209272023.docx (17.4KB)

Page 4: Organizational Details / Financial Information

Q10

Organizational chart: The chart must illustrate the organization's administrative framework and staff positions. Acceptable formats PDF, DOC, DOCX, JPG, JPEG

Org%20Chart.pdf (263.6KB)

Q11

Most recent organizational audit or IRS Form 990. Acceptable formats PDF, JPG, JPEG

2022%20Final%20Financial%20Statements.pdf (1.1MB)

Q12

Treasurer / Financial Report through December 31. Acceptable formats PDF, JPG, JPEG

BANK%20BALANCES%20AS%20OF%20102023%20PROVIDED%20TO%20THE%20BOARD.pdf (698.9KB)

Q13

Unique Entity Identification (UEI) Number: A UEI is a number issued by the federal government's System for Award Management (SAM) to identify businesses and other entities that do business with the federal government. The UEI replaces the DUNS number. If your entity is already registered in SAM.gov, it has already been assigned a UEI number. Simply log into SAM.gov to access it. Entities intending to bid on contracts or grants directly from the federal government should visit SAM.gov and choose “Register Entity” to receive a UEI. Those who would like a UEI for sub-award reporting should choose “Get Unique Entity ID.” There is no cost to register for a UEI and it can usually be created within one business day. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.Enter your UEI number below.

DMTBCJFPNJK3

Q14

System for Award Management (SAM) Registration: SAM is an official website of the U.S. federal government. All entities that receive payment with federal funds from Community Development Division programs must be registered in SAM. There is no cost to register; Register Online. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.

Please click or enter the organization's SAM registration date:	**01/04/2023**

Q15

Commercial and Government Entity (CAGE) Code. A CAGE code is a unique identifier assigned to government agency suppliers, to government agencies themselves, and to organizations funded by federal grants.

CAGE Code:	**38kk6**

Q16

Authorized Responsible Party Signature: This is the person with organizational legal authority to bind the organization in grant administration matters.

Full Name:	**Patti Webster**
Position / Job Title:	**CEO**
Phone Number	
Email Address:	**pattiw@homtfrontmt.org**

Page 5: Experience & Capacity

Q17

Describe the length of time the organization has been in operation and the organization's purpose. (500 characters maximum)

Founded in 1973, HomeFront Partners (HFP) is dedicated to affordable housing and community enrichment in Billings, fostering safe living environments and inclusive growth through enduring partnerships and comprehensive programs. HFP is committed to enhancing housing affordability in Billings, offering safe homes and fostering community well-being.

Q18

Describe the types of supportive services currently being provided by the organization. (2,000 characters maximum)

HomeFront Partners (HFP) is dedicated to promoting housing stability and improving life quality for families and individuals. Our array of supportive services includes: Housing Assistance: We administer various HUD-funded programs like the Housing Choice Voucher (HCV), Moderate Rehabilitation (Mod Rehab), providing rental aid across 763 Section 8 (HCV) units, 651 Department of Commerce units, and 216 units in Public Housing, and 284 Affordable Market, Tax Credit, or Home units. An additional 103 units are in development. Self-Sufficiency Programs: Our Family Self-Sufficiency (FSS) program empowers residents with education, job training, and employment opportunities, promoting economic independence. Specialized Housing Programs: We cater to veterans via the Veterans Affairs Supportive Housing (VASH) and support individuals with disabilities with the Mainstream Voucher program. Quality Assurance: We ensure the quality and safety of housing through more than 400 annual Field Inspections and Quality Assurance Controls. Homeownership Support: We assist eligible individuals on the path to homeownership, providing necessary education and resources. Community Partnerships: We work with local entities to address homelessness, mental health, and domestic violence, adopting a comprehensive approach to community health. Training and Education: Continuous staff training in areas like Fair Housing and Cyber Security is crucial to our operation, ensuring adherence to federal standards. Financial Empowerment: We offer financial counseling and management training to enhance our residents' resource management skills with our Family Self-Sufficiency (FSS) participants. These services are carefully crafted to address the varied needs within our community, underscoring our dedication to inclusivity and equal housing opportunities. HFP is committed to fostering a stable and thriving community in Billings and the broader Montana area.

Q19

How many people has the organization served over the past 12 months? (whole numbers only; no ranges, no percentages)

2740

Q20

What percentage of those served meet criteria for at least one of the qualifying populations as defined in the HOME-ARP Notice: CPD-21-10? (decimal format to show the percentage [e.g., .25 for 25%; .5 for 50%; etc.])

1.0

Q21

Describe the organization’s experience and compliance with federally funded programs. (1,000 characters maximum)

HomeFront Partners boasts over 52 years of expertise in federally funded housing and adherence to fair housing laws. Our consistent passing of federal and state reviews showcases our compliance with HUD standards. With a comprehensive Internal Control Plan and regular audits, we prioritize accountability. Monthly Board meetings ensure we meet federal requirements, serving nearly 3,000 individuals with integrity. Our track record includes managing HCV, Mod Rehab, VASH, with 400+ annual inspections and extensive federal regulation training for staff. Our financial health and commitment to equitable housing reflect our strict compliance, with no discrepancies throughout our history, and proactive measures to maintain this record.

Q22

Describe the agency’s policy for maintaining confidentiality of individuals and families served. (1,000 characters maximum)

HFP maintains strict confidentiality for those we serve, with all staff adhering to HIPAA and HUD privacy standards, including no retention of medical records. We access criminal records solely with individual consent, in compliance with 24 CFR 5.903. Personal data is managed with the utmost care, stored for at least three years to accommodate disability access needs. Our records management, following robust policies for nondiscriminatory recruitment, is reinforced by our Internal Control Plan and continual training on confidentiality and PII. We follow stringent data handling protocols, employ secure systems, and conduct regular cybersecurity training. Sensitive information access is limited to authorized personnel, and we have secure storage for physical files, ensuring preparedness for any data breaches.

Q23

Describe the organization’s policies, procedures, and experience in each of the following three areas: (1,500 character maximum for each)

Financial Management & Accountability	**HomeFront Partners maintains stringent financial management and accountability protocols. Our comprehensive Internal Control Plan ensures meticulous tracking of expenditures and revenues, aligning with GAAP and HUD financial standards. Regular internal and external audits validate our fiscal practices, and a three-year financial record demonstrates our stability and transparency. Monthly financial reports are scrutinized by our Board, ensuring that all public and private funds are managed with the highest degree of integrity.**
Personnel Management	**Our personnel management is rooted in equity and professionalism. We adhere to rigorous hiring practices, providing fair housing, cyber security, and sensitivity training to all staff. Performance evaluations are systematic, fostering professional growth and aligning with organizational goals. Our commitment to staff development is evidenced by our low turnover rate and the high level of certifications maintained by our team, ensuring that we have skilled personnel dedicated to our mission. We also seek to offer competitive wages and benefits to attract team members who are high-achieving individuals. HFP provides a competitive benefits package to its employees, including medical, dental, vision, accident, short- and long-term disability, life insurance, paid time off and holidays. HFP employees also receive retirement benefits as members of the Montana Public Employee Retirement System. HFP is an equal opportunity employer and maintains a drug-free workplace. To provide equal employment and advancement opportunities to every applicant and employee, HFP bases employment decisions on merit, qualifications, experience, and abilities. Interested individuals can apply through our website where we post all available jobs.**

Procurement & Purchasing	**HomeFront Partners follows strict procurement and purchasing policies compliant with federal regulations at 2 CFR §200.317 through §200.326, Procurement Standards, the procurement standards of the Procurement Handbook for Public Housing Authorities (PHAs), HUD Handbook 7460.8, REV 2, and applicable State and Local laws to ensure transparency and competitiveness. We conduct thorough market research, issue RFPs for major contracts, and maintain a vendor list that meets our ethical and performance criteria. Our process includes rigorous evaluation and approval mechanisms to guarantee that every purchase delivers the best value while adhering to our commitment to economic inclusion and community development. The most recent Procurement Policy was adopted by the Board of Directors through Resolution No. 1178 on 6/29/2022.**
Recordkeeping & Reporting	**Recordkeeping and reporting at HomeFront Partners are conducted with precision and in compliance with HUD's regulatory framework. We maintain all records for at least three years, ensuring that data on program funding, participant demographics, and financial transactions are accurate and readily available. Our reporting system is robust, facilitating timely and accurate reports to stakeholders and regulatory bodies, reflecting our dedication to transparency and continuous improvement in service delivery.**

Q24

If the organization currently manages grant funding, describe the method for tracking staff time on grant-specific tasks. (500 characters maximum)

HomeFront Partners employs a detailed time-tracking system for staff working on grant-specific tasks. This includes electronic timesheets where employees log hours spent on grant-related activities, ensuring accurate allocation of time to respective grants. This system is periodically audited for compliance with grant requirements, facilitating transparency and accountability in our grant management process.

Q25

Describe the standards the organization uses for code-of-conduct covering conflicts of interest and governing the actions of its officers, Board of Directors, and employees. (2,000 characters maximum)

HomeFront Partners enforces a rigorous code-of-conduct to prevent conflicts of interest and guide the behavior of our officers, Board of Directors, and employees. This code demands full disclosure of any potential conflicts, prohibiting personal gain from organizational resources or decisions. Our officers and board members must recuse themselves from decisions where a conflict may exist. He policy states: “No employee, officer, Board Member, or agent of the HAB shall participate directly or indirectly in the selection, award, or administration of any contract if a conflict of interest, either real or apparent, would be involved.” Employees are trained to recognize and report conflicts, with annual reviews to reinforce understanding. Ethical conduct is monitored by an independent compliance officer, ensuring decisions are made solely in the organization's best interest. Violations are met with disciplinary actions, up to termination or removal from the board. Financial transparency is paramount, with strict rules against accepting gifts that could influence decision-making. We also limit political activities to prevent any appearance of organizational bias or favoritism. Regular audits and board oversight further maintain the integrity of our operations. This code is not only a set of rules but also a culture that promotes honesty, respect, accountability, and the public trust. Our commitment to ethical conduct ensures we operate transparently and effectively, serving our community's housing needs without compromise.

Q26

Does the organization carry fidelity bond coverage for responsible officials?

Yes

Page 6: Certifications / Authorization / Signature

Q27

CERTIFICATIONS: Please certify compliance with each of the following by checking the box next to each:

Funded activities must exclusively benefit individuals and families in qualifying populations in the City of Billings.

,

Subrecipients must prevent the duplication of funds to prevent fraud, waste, and abuse by verifying a qualifying household is not already receiving the same eligible supportive service or has been approved to receive the same service through another program or service provider. Subrecipients must immediately repay the City of Billings for assistance that is determined to be duplicative.

,

Subrecipients must maintain procedures to prohibit employees, board members, and officers from using their positions for a purpose that has the appearance of being motivated by a desire for private gain for themselves or others.

,

Financial records, supporting documentation, statistical records, and all other records pertinent to funding shall be retained for a period of five years following completion of project/activity.

,

Subrecipients shall comply with the Fair Housing Act, HUD regulations, and the Montana Human Rights Act prohibiting employment, contracting, and beneficiary discrimination based on: Disability - includes people with HIV / AIDS and people in recovery from alcohol / drugs; Race / Color; Religion; Religious Belief; Sex - includes protection against sexual harassment; Familial Status - includes the presence of children under the age of 18 and/or pregnancy; National Origin; Sexual Orientation; Gender Identity; Marital Status; Creed; and Age.

,

Subrecipients hiring personnel to carry out HOME-ARP activities, follow all Equal Employment Opportunity (EEO) policies. These may include the documentation of advertising methodology, demographics for interviewees, and reasons for the hiring decision; to the greatest extent feasible, direct all employment, contract, and training opportunities to low- and very-low-income persons and businesses, including seasonal and temporary employment opportunities; and recruit potential employees residing in lower-income areas and those residing in public or federally assisted housing. Required documentation includes: a summary of the

number of applicants for each position; the number that are minorities, women, and/or disabled; reasons for the hiring decision; personnel policies; and employee training, promotion, and salary levels.

,

Subrecipients must not contract with, hire, or employ an individual in the United States knowing that the contractor or individual is not authorized with respect to such employment.

,

Subrecipients are required to comply with the policies, guidelines, and requirements of the Uniform Administration, Cost Principles that require costs be necessary and reasonable, and Audit requirements set forth in 2 CFR Part 200.

,

Funds, materials, property, or services, provided directly or indirectly through HOME-ARP, cannot be used for partisan political activity, or to further the election or defeat of any candidate for public office.

,

All procurement transactions regardless of whether negotiated or advertised, and without regard to dollar value, shall be conducted in a manner providing a maximum degree of open and free competition.

,

Organizations that are directly funded under the HOME-ARP program may not engage in inherently religious activities, such as worship, religious instruction, or proselytization, as part of the programs or services funded through HOME-ARP. If an organization conducts such activities, the activities must be offered separately, in time or location, from the programs or services funded under HOME-ARP, and participation must be voluntary for the beneficiaries of the HOME-ARP programs or services.

Q28

Upon request, applicant agrees to furnish copies of liability insurance coverage, fidelity bond coverage for principal staff handling the organization’s accounts, and payment of payroll taxes and worker’s compensation insurance coverage, as required by Federal and State laws.

Yes

Q29

Upon request, applicant agrees to furnish copies of commitment letters for other funding sources.

Yes

Q30

Upon request, applicant agrees to furnish copies of accounting records and other financial documentation.

Yes

Q31

Signature of Authorized Responsible PartyEntering your full name in the box below will convey the same meaning as a wet signature.

Patti Webster

Q32

Request for Qualification - Part 1 Submittal Date

Please enter or click today's date below: **11/17/2023**

#5

COMPLETE

Collector:	Web Link 1 (Web Link)
Started:	Friday, November 17, 2023 6:21:25 AM
Last Modified:	Friday, November 17, 2023 7:00:27 AM
Time Spent:	00:39:01
IP Address:	69.145.46.242

Page 1: Supportive Service Program & Activities

Q1 **Yes**

Have you completed and submitted the HOME-ARP Request for Qualifications - Part 1 online form?

Page 2: Supportive Service Program & Activities

Q2

Organization Name. Must be the same as entered in the Part 1 - Qualifications online form.

HomeFront Partners

Q3

Please provide the proposed supportive service program location: (please be specific)

Street Address	**2415 1st Ave N**
City	**Billings**
State	**MT**
Zip Code + 4	**59101**

Q4 **Yes**

Is the program location within the Billings city limits?

Q5

Which qualifying populations does your agency propose to serve with HOME-ARP funds? (choose one or more)

Homeless, as defined in 24 CFR 91.5,

At Risk of Homelessness, as defined in 24 CFR 91.5,

Fleeing, or Attempting to Flee, Domestic Violence, Dating Violence, Sexual Assault, Stalking, or Human Trafficking

,

Other Populations including: Other families requiring housing assistance services to prevent homelessness, or those at greatest risk of housing instability

,

Veterans and Families that include a Veteran Family Member that meets the criteria for one or more of the qualifying populations

Q6

Which eligible supportive service categories does your agency propose to carry out? (choose one or more)

McKinney-Vento Supportive Services (see McKinney-Vento Homeless Assistance Act)

,

Homeless Prevention Services

Q7

Which eligible activities associated with the above service categories does your agency propose to implement? Full descriptions of activities can be found in HOME-ARP Supportive Services: Eligible Costs & Services (Please choose at least one of the following)

Housing Search and Counseling Services,

Transportation,

Landlord / Tenant Liaison,

Services for Special Populations,

Financial Assistance Costs (e.g., rental application fees, security deposits, utility payments, rental arrears, first, and last month's rent, etc.)

,

Short-term and Medium-term Financial Assistance for Rent

Q8

Describe the need for the proposed supportive services at your organization in relation to homeless prevention and increasing housing stability. (1,000 character maximum)

Our proposed supportive services address critical barriers to housing stability, essential in preventing homelessness. We provide case management and re-entry support, crucial for individuals transitioning to stable living environments. Financial assistance, covering rental applications and deposits, minimizes economic obstacles to housing access. Our guidance through complex aid programs and provision of often-overlooked essentials like hygiene products supports clients' dignity and readiness for housing. Stable housing is fundamental to life goal attainment, and our role in preparing clients for tenancy is key. With a 9-year track record in MERA and CoC programs, we're a trusted entity, deeply understanding street-level needs. Our established management, coupled with strong landlord relationships and specialized training in fair housing, domestic violence, de-escalation, and sexual harassment, positions us to offer holistic, impactful services.

Q9

Is the above-stated need identified within the City of Billings' HOME-ARP Allocation Plan?

Yes

Q10

Please estimate the number of qualifying HOUSEHOLDS your agency expects to serve with HOME-ARP supportive services in one year. (Whole numbers only; no ranges, no percentages; a single individual = one household; one family = one household)

1000

Q11

What is the organization's timeframe in MONTHS for carrying out the proposed activity? Please enter a whole number (no comma, decimal point, etc.)

36

Page 3: Organizational Experience and Capacity

Q12

Provide a detailed description of the organization's ability to serve the identified qualifying population(s). Describe similar projects or activities that have been / are being successfully carried out at the organization, as well as sources of funding for the programs or activities. (2,000 character maximum)

HomeFront Partners (HFP) stands out for its capacity to serve diverse qualifying populations, backed by a track record of administering HUD programs and operating as a Public Housing Authority in Billings. We manage programs like HCV and Mod Rehab, addressing the needs of veterans, individuals with disabilities, and the homeless, seamlessly integrated through the Continuum of Care's Coordinated Entry System and partnering with other organizations in case staffing, collaborating with sober living homes for rapid rehousing, and leading way to addressing homeless challenges. Our long-standing management of the Mod Rehab program has made significant strides in housing those emerging from homelessness, particularly those facing mental health or substance abuse challenges. Our swift action through the EHV and MERA programs showcases our responsiveness to homelessness risks. Uniquely, we also provide critical assistance to sex offenders seeking suitable housing whom are traditionally underserved. Our projects are funded through federal and state grants from HUD and the MT Department of Commerce, complemented by public/private partnerships that enhance our funding pool and service outreach. Our staff's expertise in Fair Housing laws and a suite of professional certifications ensure exemplary program administration. Our partnership with entities like the Continuum of Care and Montana NAHRO further amplifies our service efficacy. HFP's strategic planning and policy review are continual, reflecting our adaptive services to meet community needs. The December 2022 update of our Internal Control Plan solidifies our pledge to operational and service excellence. With robust operational structures, skilled staff, and reliable funding, plus a collaborative and improvement-focused culture, HFP is well-equipped to deliver effective services to our designated populations.

Q13

Please explain any identified obstacles to carrying out this activity prior to the expenditure deadline of September 30, 2030. (1,000 character maximum)

The only obstacle in reaching our goal is the hiring of a second Tenancy Support Specialist to fill the role. HFP will actively recruit for a second Tenancy Support Specialist in addition to the one current staff member in this role. this position once awarded in hopes of filling almost immediately upon program award. A job description and resume are attached to this application.

Q14

Describe how the organization plans to market the program to participants to ensure people know how to access services or resources. (1,000 character maximum)

HFP employs a dynamic marketing strategy to ensure wide awareness of our services. We use Constant Contact to promptly inform nonprofits and agencies in our network about our offerings, enabling regular updates. Our active social media presence on Facebook, Twitter, Instagram, and our website extends our reach, engaging the community and directing those in need to our resources. Moreover, we capitalize on physical marketing tools like sandwich boards to capture local foot traffic. The utilization of the TSS position enables direct outreach, collaborating with property managers, healthcare facilities, and social services like Family Services. This role also involves advocating for our programs through presentations at community hubs like libraries and participating in the Continuum of Care, enhancing partnerships and referrals. This multi-channel approach ensures that individuals and families in need of housing assistance are aware of and can easily access the resources we provide.

Q15

The City has not implemented a preference for any qualifying populations or subpopulations. Describe how the agency will maintain a waiting list of any program participants and/or a waiting list for services. (1,000 character maximum)

HFP maintains a comprehensive & equitable waiting list for participants, ensuring fair access to services. Our process will involve a systematic application intake, assessment of eligibility, and time-stamped recording of applicants to uphold transparency and orderliness. The waiting list will be regularly updated & managed through our secure database, allowing for real-time tracking of applicant status & needs. We notify applicants of their list status. When vacancies arise, the waiting list are consulted to fill spots based on the application date, ensuring those who have waited longest are prioritized. For services, applicants will be triaged based on urgency and program criteria. This waiting list system will be auditable, with clear documentation practices to ensure compliance with HUD guidelines & to withstand external reviews. HFP's approach is designed to be adaptable, allowing for the inclusion of preferences should the City implement them in the future.

Q16

Describe how the agency will verify a program participant meets at least one of the qualifying populations prior to service approval. (1,000 character maximum)

HFP implements a rigorous verification process to ensure that all program participants meet the qualifying criteria before service approval. Applicants are required to submit documentation that evidences their eligibility, such as income statements, housing status, and any other relevant information pertaining to the qualifying populations criteria. Our staff is trained in the detailed assessment of such documentation, ensuring due diligence in the verification process. Interviews or attestations from community organizations, are conducted for those claiming homelessness. Our staff's careful documentation assessment maintains service integrity and participant confidentiality.

Q17

How will the organization verify the income of the individuals / households served?Check all that apply.

Federal Tax Forms,

Pay Stubs,

Client Self-Report,

Verified through other assistance (TANF, Medicaid, etc.),

Third Party Verification

Q18

Describe how the agency will assess duplication of benefits, including a process for verifying that a program participant is not currently receiving and/or been approved to receive the same service through another funding source. (1,00 characters maximum)

HomeFront Partners diligently assesses duplication of benefits with a multi-step verification process. Participants declare any concurrent services upon application, which we verify against other funding sources, aided by our active participation in the Continuum of Care Coalition. This network facilitates data sharing and prevents overlap of services. Additionally, unique cases are staffed individually, providing another layer of scrutiny. Regular cross-references with local agencies' databases are conducted, and we obtain consents to review participants' records from other programs, ensuring no duplication occurs. Our coordinated approach and robust communication channels with other service providers ensure the integrity of resource allocation.

Q19

Has any program participant been required to repay due to an overpayment and / or duplication of funds at your agency? If yes, how were repaid funds reinvested into another program participant and / or activity?

Yes,

Other (please specify):
While HomeFront typically does not encounter overpayments or duplications of services, on rare occasions they have occurred. In such instances, HFP has worked with clients to establish a repayment agreement, when feasible. 50% of the overpayment collected must be paid back to HUD while the remaining funds are reinvested directly back into the same program to benefit other participants.

Q20

Describe the methods or programs the agency will use to document and verify a program participant's eligibility. (1,00 characters maximum)

HomeFront Partners establishes program participant eligibility through rigorous documentation and verification protocols. Applicants are required to submit essential documents such as proof of income and residency. Our team carefully assesses these documents, cross-checking with the "by name list" from the Continuum of Care Coalition to prevent duplications and ensure accurate eligibility. For verification, we employ robust software systems that create an auditable trail of eligibility determinations. Special attention is given to unique cases, with direct verification from other agencies as necessary. This thorough documentation and verification process upholds the integrity of our programs and ensures that services are provided to eligible participants in compliance with program requirements.

Page 4: Financial & Staffing

Q21

What is the total HOME-ARP funding requested for supportive service activities? (Please enter whole numbers in each field (no dollar sign, comma, decimal point, etc.)

For supportive services activities:	**261660**
For the direct provision of services:	**381383**

Q22

If included in the project budget, will the cost of labor or supplies and materials be incurred in directly providing supportive services to program participants? (i.e., direct provision of services)

Yes

Q23

If the direct provision of services will be funded, please describe the employee positions to be funded, percentage of time dedicated to the activity, qualifications, and duties in carrying out the proposed activity. (500 characters maximum)

HFP seeks 2 Tenancy Support Specialists, 100% funded, for full housing process facilitation, landlord outreach, client advocacy, and record maintenance. They'll coordinate with crisis services and the Eligibility Department, ensuring clients' housing needs are met and analyzing market trends. Qualifications include a Bachelor's or equivalent experience, 1-year mental health and substance disorder work, knowledge of housing programs, a valid driver's license, and a clean NCIC background check.

Q24

Upload job descriptions and resumes of any staff that will directly carry out supportive service activities for program participants.

job%20description%20and%20resume.pdf (205.6KB)

Q25

Identify the organization's key staff members that will be responsible for HOME-ARP activity oversight, implementation, financial management, and quarterly reporting. Please include specific titles and qualifications. (1,000 characters maximum for each)

Activity Oversight:	**he TSS will engage daily in the activities outlined, under the supervision of the Director of Operations. Current TSS, Pam Aning, boasts 9 years at HomeFront, with 3 years on the MERA Program. A community partner for the COC Initiative in Yellowstone County, Pam was recently honored with the Montana Housing Partners Front Line Staff award for her dedication during COVID. The Director of Operations position is currently vacant and we are actively recruiting this position.**
Implementation:	**The TSS will diligently collaborate with clients to achieve their objectives, meticulously documenting all interactions including meetings, needs, outcomes, and progress to ensure goals are met and for documentation purposes. This includes tracking additional agency involvement to maximize resource utilization. As part of our commitment to quality assurance and control, outcomes and objectives will be reviewed regularly. This data will then be reported to the CEO for comprehensive analysis. The CEO will present these findings to the Board at least semi-annually to maintain transparency and inform strategic decision-making, ensuring continuous improvement in service delivery.**
Financial Management:	**Financial oversight at HomeFront is managed by CEO Patti Webster, who brings over 35 years of experience. Helen's precise attention to detail ensures adherence to budget guidelines. Her expertise in financial reporting, accounting, auditing, and planning is crucial for preparing accurate quarterly budgets. All financials undergo external audits by an independent auditor, and state and federal agencies also review them for contract compliance. The financials and audits are meticulously reviewed by the Board of Directors' Executive Committee and subsequently reported to the full board, guaranteeing financial transparency and accountability.**
Quarterly Reporting:	**Reporting will be jointly managed by the Tenancy Support Specialist and Director of Operations, who currently handle similar tasks for other programs. Their collaboration ensures the delivery of precise and current information. Working as a duo allows them to effectively monitor deadlines, ensuring all reports are completed within the stipulated timeframes.**

Q26

If awarded HOME-ARP funding, will the organization hire new staff to implement the project? If yes, the organization must comply with low-income recruitment regulations for positions supported, either in part or in full, with federal funding. Recruitment efforts must include targeting low- and very-low-income individuals, and race/ethnicity documentation must be provided on applicants for any positions supported by federal funding.

Yes

Page 5: New Staff Positions

Q27

Please upload job descriptions for each new position. Acceptable formats PDF, DOC, DOCX, JPG, JPEG

HomeFront%20Tenancy%20Support%20Specialist%20Position%20Description%202022-23.docx (32.5KB)

Page 6: Sources & Uses

Q28

Please upload your completed Sources & Uses spreadsheet. Acceptable formats PDF, JPG, JPEG

Sources%20and%20Uses.pdf (761.2KB)

Page 7: Authorization / Certification / Signature

Q29

Please upload the Authorization to Request Funds documentation, signed by the organization's Authorized Responsible Entity. Acceptable formats PDF, JPG, JPEG

1154%20Reslution%20-%20Authorizing%20CEO_ED%20To%20Conduct%20All%20Business%20of%20HAB.pdf (283.6KB)

Q30

Signature: Typing your full name in the box below will be considered signing.

Patti Webster

Q31

HOME-ARP Request for Qualifications - Part 2 Submittal Date

Please click or enter the date **11/17/2023** below:

COPY

ARTICLES OF INCORPORATION

OF

HAB DEVELOPMENT CORPORATION

Executed by the undersigned person for the purpose of forming a Montana non-profit corporation under the "Montana Nonprofit Corporation Act," Title 35, Chapter 2 of the Montana Code Annotated.

ARTICLE I

Name. The name of the non-profit corporation is HAB DEVELOPMENT CORPORATION.

ARTICLE II

Designation of Status. The non-profit corporation is designated as a public benefit corporation.

ARTICLE III

Duration. The duration of the non-profit corporation is perpetual.

ARTICLE IV

Purposes. The general purposes and objectives for which the non-profit corporation is organized are:

(a) To own, manage, develop, construct, lease and operate housing units or housing facilities for persons of low or moderate income, including elderly persons, veterans, disabled and/or handicapped persons of low or moderate income.

(b) To do each and every thing necessary, suitable or proper for the accomplishment of any of the purposes for the attainment of any one or more of the subjects herein enumerated, or which may at any time appear conducive to or expedient for protection or benefit of the non-profit corporation, and to do said acts as fully and to the same extent as natural persons might, or could do, in any part of the world as principals, agents, partners, trustees,

or otherwise, either alone or in conjunction with any other person, association or corporation.

ARTICLE V

Registered Office and Registered Agent. The registered office of the non-profit corporation shall be 2415 1st Avenue North, Billings, Montana 59101, and the registered agent of the non-profit corporation at that address is LUCY BROWN.

ARTICLE VI

Incorporators. The name and address of each incorporator is:

Name	Address
Lucy Brown	2415 1st Avenue North Billings, Montana 59101

ARTICLE VII

Members. The non-profit corporation shall have no members and shall not authorize or issue shares of stock.

ARTICLE VIII

Dissolution. Upon the dissolution or winding up of the non-profit corporation, its assets remaining after payments, or provision for payment, of all debts and liabilities of this non-profit corporation shall be distributed to a non-profit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code.

ARTICLE IX

Directors. The number of directors constitute the initial Board of Directors of this non-profit corporation is three (3), and the names and address of the persons who are to serve as directors until the first annual meeting of the Board of Directors, or until successors are elected and shall qualify are:

Name	Address
Lucy Brown	2415 1st Avenue North Billings, Montana 59101
John Gerharz	Suite 820 First Bank Bldg Billings, Montana 59101
Gloria Neuhardt	1010 Grand Avenue Billings, Montana 59101

DATED this 18 day of May, 1994.

LUCY BROWN

JOHN GERHARZ

GLORIA NEUHARDT

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

RECEIVED
OCT 25 2016

Department of the Treasury

Date: October 20, 2016

Person to Contact: #0196814
Ms. Benjamin
Toll-Free Telephone Number:
877-829-5500
Employer Identification Number:
81-0495266
Form 990 Required:
No

HAB DEVELOPMENT CORPORATION
2415 1ST AVE N
BILLINGS, MT 59101

Dear Sir or Madam:

This is in response to your request dated September 14, 2016 regarding your tax-exempt status.

We confirmed you were erroneously placed on the Auto-Revocation List. You can disregard the CP120A notice we previously sent. We'll remove you from the Auto-Revocation List and relist you in the Exempt Organizations Select Check (Pub 78 data) on our website, www.irs.gov/charities, during the next monthly update.

We issued you a determination letter in January 1996, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 11 1996

HAB DEVELOPMENT CORPORATION
2415 1ST AVENUE NORTH
BILLINGS, MT 59101-2318

Employer Identification Number:
81-0495266
DLN:
17053275759009
Contact Person:
ELLIOT H CHO
ID# 31372
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
January 1996
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Letter 1050 (DO/CG)

DocuSign Envelope ID: 2A12A342-5B6D-458E-BA43-590F27FDB9EE

RESOLUTION NUMBER 1154

AUTHORIZING CEO/EXECUTIVE DIRECTOR TO CONDUCT ALL BUSINESS OF THE HOUSING AUTHORITY OF BILLINGS, ITS INSTRUMENTALITIES, ENTITIES, ETC.

WHEREAS, the Housing Authority of Billings in accordance with Housing and Urban Development Department regulations and the Housing Authority of Billings' own policies,

NOW THEREFORE BE IT RESOLVED that the Board Members of the Housing Authority of Billings hereby resolve to authorize the CEO/Executive Director to conduct all activities of the Housing Authority and all instrumentalities/entities. Such activities will include, but are not limited to:

1) Contracting;
2) Conducting the Day-to-Day operations of the businesses;
3) Financial, to include all business operations such as account signature designation, opening/closing accounts, purchase of CDs and other investments and loan authorizations;
4) Sale and purchase of real and personal property;
5) Legal
6) All other activities as needed

AYES: 4
NOES: 1
ABSENT: 0
ABSTAIN: 0

Effective: December 1, 2021

ACCEPTED BY:

DocuSigned by:
Carol Burton
F5E07D981487420...
Carol Burton, Interim - Chairperson

Secretary

November 24, 2021
Date

RESOLUTION NUMBER 1173

BEFORE THE BOARD OF COMMISSIONERS OF THE

HOUSING AUTHORITY OF BILLINGS

RESOLUTION AUTHORIZING CHANGE TO BOARD BY-LAWS

WHEREAS, the Housing Authority of Billings periodically updates its By-Laws in accordance with Housing and Urban Development Department regulations and the State of Montana Code Annotated,

NOW THEREFORE BE IT RESOLVED that the Members of the Housing Authority of Billings Board of Commissioners hereby resolve to adopt a revision to the By-Laws containing the attached information:

Effective: July 1, 2022.

AYES: 6

NOES: ∅

ABSENT: 1

ABSTAIN: ∅

SEAL

Tom Boos, Board Chairperson

Patti Webster, Secretary of the Board of Commissioners

Date: 6-30-2022

RESTATED BY-LAWS
THE HOUSING AUTHORITY BILLINGS

Effective July 1, 2022

REVISED BY RESOLUTION # 1173

ARTICLE I - THE AUTHORITY

Section 1. **Name of Authority.** The name of the Authority shall be HomeFront with the legal entity, the Housing Authority of Billings.

Section 2. **Seal of Authority.** The seal of the Authority shall be in the form of a circle and shall bear the name of the Authority, the year of its organization, the word "Seal", and the words "Billings, Montana".

Section 3. **Office of Authority.** The office of the Authority shall be at the administrative office of the Authority, located at 2415 1st Avenue North, in the City of Billings, State of Montana. The Authority may hold its meetings at such other places as it may designate, at the discretion of the majority of the Board of Commissioners.

Section 4. **Board of Commissioners.** The powers of the Authority shall be vested in the Board of Commissioners thereof in office from time to time duly appointed or elected.

ARTICLE II - OFFICERS

Section 1. **Officers.** The officers of the Board shall be a Chair, a Vice-Chair, and a Secretary. In addition to the above officers, the Board of Directors may elect or appoint such other officers, assistant officers, and agents as it deems necessary at such times, in such manner, and upon such terms, as it shall prescribe.

Section 2. **Chair.** The Chair shall preside at all meetings of the Board. At each meeting, the Chair may submit such recommendations and information as the Chair may consider proper concerning the business, affairs, and policies of the Authority.

Section 3. **Vice-Chair.** The Vice-Chair shall perform the duties of the Chair in the absence or incapacity of the Chair; and in case of the resignation or death of the Chair, the Vice-Chair shall perform such duties as are imposed on the Chair until such time as the Authority shall select a new Chair.

Should the Vice-Chair be unavailable to preside at regular or special meetings of the Board, then the remaining Commissioner with the greatest length of service shall preside.

Section 4. **Secretary.** The CEO/Executive Director of the Authority shall be the Secretary. The Secretary shall be responsible for the maintenance of the records of the Board, shall be responsible for providing a record of all votes, and shall provide for the keeping of a record of the proceedings of the Board in a journal of proceedings and shall keep in safe custody at the Housing Authority offices the journal of proceedings and the seal of the Authority, and shall have the power to affix such seal to all contracts and instruments authorized to be executed by the Authority. The Secretary shall perform all duties incident to the office.
The Secretary shall not be a voting Board member.

Except as otherwise authorized by resolution of the Board, the Secretary, or those HomeFront staff designated as signers, shall sign all checks for the payment of money and shall pay out and disburse such money under the direction of the Board. The Secretary shall provide for the keeping of regular books of accounts showing receipts and expenditures, in summary, and shall cause to be rendered to the Board, at each regular meeting (or more frequently when requested), an account of transactions and also of the financial condition of the Authority. The details of this information are held with the Chief Financial Officer and will be made available upon request.

Section 5. **CEO/Executive Director.** The CEO/Executive Director shall manage and supervise the business, affairs, and property of the Authority, subject, however, to the control of the Board; and shall perform such other duties as are incident to the office of a chief executive officer or are properly required of or by the Board. Included in these general powers but not by means of limiting them, the CEO/Executive Director may from time to time employ such personnel as he or she deems necessary to exercise the Authority's powers, duties, and functions as prescribed by the Housing Authorities Law, as amended, of Montana and all other laws of the State of Montana applicable thereto. The selection and compensation of such personnel shall be determined by the CEO/Executive Director subject to the laws of the State of Montana. The CEO/Executive Director shall be an employee of the Board. No Commissioner of the Authority shall be eligible to hold this office during his or her term as Commissioner or for a period of three years after his or her departure from the Board.

Section 6. **Additional Duties.** The officers of the Board shall perform such other duties and functions as may from time to time be required by the Authority or the by-laws or rules and procedures of the Board.

Section 7. **Election of Officers.** The Chair and Vice-Chair shall be elected at the annual meeting of the Board from among the Commissioners of the Board, and shall hold office for one year or until their successors are elected and qualified; except that the first Chair shall hold office until the expiration of their term as Commissioner. Officers shall take office at the next regular meeting of the Board after the election.

Section 8. **Vacancies.** Should the office of Chair become vacant, the Vice-Chair shall assume the position for the unexpired term of said office or until the next election for Chair, whichever occurs first. If the office of Vice-Chair becomes vacant, the Board shall elect a successor from its membership at the next regular meeting.

Section 9. **Removal.** The Board may remove a commissioner from the position as an officer. An officer shall not be involuntarily removed from office except after being given no less than one (1) week notice of a hearing held by the Board. Said notice shall state the grounds for the proposed removal. At that hearing, the officer proposed for removal from that position shall have the opportunity to be represented and address the reason for the proposed removal. An officer can be removed only through a resolution adopted by a majority of the full Board. The Board cannot remove a commissioner from the position of a commissioner and the Secretary shall be removed in accordance with law or if the CEO/Executive Director has been appointed through an employment contract, according to the provisions of that contract. All other officers can be removed either for cause or without cause.

ARTICLE III - MEETINGS

Section 1. **Annual Meeting.** The Annual Meeting of the Board shall be held on the last Wednesday in the month of February. In the event such a date shall fall on a legal holiday, the meeting shall be held on the date to which such a regular meeting would be postponed.

Section 2. **Regular Meeting.** Regular meetings shall be held at such time and place as may from time to time be determined by the Board. In the event a day of the regular meeting shall be a legal holiday, the meeting shall be held on the same day of the following week or such other date as determined by the Board.

Section 3. **Special Meeting**. The Chair of the Board may, when the Chair deems it expedient, call a special meeting of the Board for the purpose of transacting any business designated in the call. The Chair of the Board shall, upon the written request of two Commissioners of the Board, call a special meeting. At such a special meeting no business shall be considered other than as designated in the call, but if all Commissioners are present at a special meeting, any and all business may be transacted at such a special meeting.

The call for a special meeting shall be mailed, e-mailed, or hand-delivered to each Commissioner of the Board at their business or home address at least forty-eight (48) hours prior to the date of such special meeting. Any Commissioner who claims not to have received notice of the call and who does not attend the special meeting may at the next regular meeting move for reconsideration of any and all items of business that were voted upon at the special meeting. Any Commissioner may waive the notice requirement by attending the Special Meeting.

Section 4. **Closure of Meetings.** All of the meetings of the Board shall be open to the public whether regular or special except in the following cases:

(1) When the discussion relates to a matter of individual privacy, the Chair or other presiding officer, with the advice of legal counsel shall make a determination as to whether the demands of individual privacy clearly exceed the merits of public disclosure. If the presiding officer does determine that the demands of individual privacy clearly exceed the merits of public disclosure, the Chair may close the meeting for the discussion of the matter unless the individual or individuals who are the subject of the discussion waive their right of privacy. In the latter event, the meeting shall remain open; (2) any other matter that meetings are allowed to be closed by law.

Section 5. **Electronic Meetings**. The Board may determine to hold meetings electronically, instead of in-person meetings, to ensure the health, safety, and security of the Board, staff, and the public. Electronic meetings will be held when legal notice of such meetings is adequate for the Board, Staff and the Public to participate.

Section 6. **Quorum.** A majority of sitting Commissioners shall constitute a quorum for the purpose of conducting its business and exercising its powers and for all other purposes, but a smaller number may adjourn from time to time until a quorum is obtained. When a quorum is in attendance action may be taken by the Board upon a vote of a majority of the Commissioners present. Telephonic and Electronic attendance may count for all purposes in establishing a quorum.

Section 7. **Order of Business.** The order of business shall be as set from time to time by the Board.

Section 8. **Resolutions.** All resolutions shall be in writing and shall be copied in a journal of the proceedings of the Board.

Section 9. **Manner of Voting.** The voting on all questions coming before the Authority may be by voice vote except that upon request of one member the vote may be by roll call, and the yeas and nays shall be entered upon the minutes of such meeting. The election of officers may be by ballot.

ARTICLE IV.
Committees

Section 1. **Ad Hoc Committees**. The Chair may appoint such Ad Hoc committees for such purposes as are consistent with these By-Laws and the purposes, jurisdiction, and authority of the Authority. The membership of an Ad Hoc committee shall have Commissioners as the majority of its membership except in instances when the committee's charge concerns Commissioner conduct when there shall be no requirement for Commissioner membership on the Ad Hoc committee. Any such Ad Hoc committee's term shall be until the Board's next annual meeting, a new Chair succeeds the appointing Chair, or by the action of the Chair, whichever occurs first. Committees may be continued in whole or in part by any new Chair. Committees shall have no authority to act on any matter that requires Board action and shall have only that

jurisdiction is specifically authorized by the charge given to the committee by the Chair. The quorum for a committee shall be no less than 33% of its members provided that number shall not be less than 2 persons. Any action by an Ad Hoc committee can be nullified by the Board at the Board's next meeting.

Section 2. **Standing Committees**. Standing committees shall exist by virtue of these By-Laws without any further action by the Chair.

Section 2.1 Executive Committee. The Chair, Vice-Chair, and Secretary shall constitute an Executive Committee. The designating of such committee and the delegation thereto of authority shall not operate to relieve the Board, or any member thereof, of any responsibility imposed by law. The Secretary shall not be a voting member of the Executive Committee. The Executive Committee's jurisdiction shall be limited to those routine administrative matters that do not require Board action, to provide an annual evaluation of the CEO/Executive Director and provide advice to the CEO/Executive Director, or to act upon such matters as specifically authorized by the full Board. Any action by the Executive Committee can be nullified by the Board at the Board's next meeting. Meetings of the Executive Committee may be held without notice at such times and places as the Chair may fix from time to time. Any action required or permitted to be taken by the Executive Committee at a meeting may be taken without a meeting if all of the members of the Executive Committee sign a consent in writing, setting forth the action so taken. All other actions must be ratified by the full Board.

Section 2.2 Finance Committee – The Chief Financial Officer and two commissioners shall constitute a Finance Committee. The designation of such committee and the delegation thereto of authority shall not operate to relieve the Board, or any member thereof, of any responsibility imposed by law. The Finance Committee's jurisdiction shall be limited to those routine financial matters that do not require Board action, to provide advice to the CEO/Executive Director, or to act upon such matters as specifically authorized by the full Board. Any action by the Finance Committee can be nullified by the Board at the Board's next meeting. Meetings of the Finance Committee may be held without notice at such times and places as the Chair may fix from time to time. All committee actions must be ratified by the full Board.

Section 2.3 Development Committee – The CEO, CFO, and two commissioners shall constitute a Development Committee. The designation of such committee and the delegation thereto of authority shall not operate to relieve the Board, or any member thereof, of any responsibility imposed by law. The Development Committee's jurisdiction shall be limited to those routine development matters that do not require Board action, to provide advice to the CEO/Executive Director, or to act upon such matters as specifically authorized by the full Board. Any action by the Development Committee can be nullified by the Board at the Board's next meeting. Meetings of the Development Committee may be held without notice at such times and places as the Chair may fix from time to time. All committee actions must be ratified by the full Board.

ARTICLE V - CONFLICTS OF INTEREST

Section 1. The Conflict of Interest Policy adopted by the Board of Commissioners as a Resolution is incorporated herein by reference.

ARTICLE VI - AMENDMENTS

Section 1. **Amendments to By-Laws.** The by-laws of the Authority shall be amended only with the approval of at least five of the Commissioners of the Authority at a regular or a special meeting but no such amendment shall be adopted unless at least seven days' written notice thereof has been previously given to all of the Commissioners of the Authority.

Accepted By: _____
Tom Boos, Chair

(Seal)

_____
Patti Webster, Secretary

6/30/2022
Date

Housing Authority of Billings - Current Balances

Customer Name	Additional Name	Additional Name #2	Current Balance	CD Acct #	CD Term	CD Int. Rate	Maturity Date	Current Balance
HAB DEVELOPMENT CORPORATION	SPRING GARDENS TRUST ACCOUNT		$304,888.70					
HAB DEVELOPMENT CORPORATION	OLD TOWN SQUARE		$139,445.42					
HAB DEVELOPMENT CORPORATION	WESTCHESTER SQUARE		$8,484.30					
HAB DEVELOPMENT CORPORATION	PHEASANT HOME		$66,368.35					
HAB DEVELOPMENT CORPORATION	SVG PHEASANT HOME RESERVE		$94,096.02					
HAB DEVELOPMENT CORPORATION	FALCON RUN TRUST ACCOUNT		$75,251.47					
HAB DEVELOPMENT CORPORATION	LAUREL GARDENS ACCOUNT		$925,355.25					
HAB DEVELOPMENT CORPORATION	ENTERPRISE COCC		$175,318.28					
HAB DEVELOPMENT CORPORATION	OLD TOWN SQUARE ACCOUNT							$76,682.24
HCB6102 - Total			**$1,789,207.79**					**$76,682.24**
HCB6102 - Count			**8**					**1**
HAB EDUCATION AND WELLNESS CORPORATION			$10,403.73					
HCB6116 - Total			**$10,403.73**					
HCB6116 - Count			**1**					**0**
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	PLEASANTVIEW	$233,543.38					
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	AMP1-PUBLIC HOUSING	$985,659.44					
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	COCC FUND	$458,059.67					
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	NFF-DEVELOPMENT FUND	$332,018.59					
HOUSING AUTHORITY	HOMEFRONT	SECTION 8	$729,978.55					

Housing Authority of Billings - Current Balances

Customer Name	Additional Name	Additional Name #2	Current Balance	CD Acct #	CD Term	CD Int. Rate	Maturity Date	Current Balance
OF BILLINGS		VOUCHERS						
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	SVG NFF-DEVELOPMENT FUND	$7,198.34					
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	SVG SECTION 8 FSS	$87,656.97					
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	HAB PROPERTY MANAGEMENT	$79,167.04					
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	SVG PHA FSS	$2,325.10					
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	MDOC ACCOUNT	$79,034.41					
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	MAINSTREAM 5	$34,019.93					
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	DISPOSITION PROCEEDS	$9,310,332.78					
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	FSS FORFEITURE	$31,412.72					
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	AMP1 PUBLIC HOUSING ACCOUNT		2				$161,482.48
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	AMP1 HAIL PROCEEDS		2			4	$378,136.43
HOUSING AUTHORITY OF BILLINGS	HOMEFRONT	ESCO RESERVES		2			3	$129,791.73
HCH2401 - Total			**$12,370,406.92**					**$669,410.64**
HCH2401 - Count			**13**					**3**
RED FOX APARTMENTS LLLP			$342,461.45					
RCB1505 - Total			**$342,461.45**					
RCB1505 - Count			**1**					**0**
WHITETAIL RUN APARTMENTS LLP			$222,481.70					
WHITETAIL RUN APARTMENTS LLP	SVG RESERVE		$205,442.87					

Housing Authority of Billings - Current Balances

Customer Name	Additional Name	Additional Name #2	CIF #	DDA Acct #	DDA Int. Rate	Current Balance	CD Acct #	CD Term	CD Int. Rate	Maturity Date	Current Balance
WCB5443 - Total						**$427,924.57**					
WCB5443 - Count						**2**					**0**
WHITETAIL SQUARE						$89,995.43					
WCB5446 - Total						**$89,995.43**					
WCB5446 - Count						**1**					**0**
Overall - Total						**$15,030,399.89**					**$746,092.88**
Overall - Count						**26**					**4**

HomeFront (Housing Authority of Billings)
BOARD MEMBERS
9/27/2023

Name & Address	Term of Office
Tom Boos – NAHRO Certified	**01/01/2021 – 12/31/2025**
Phyllis Crawford - Resident Commissioner	**12/12/2022 – 12/31/2024**
Edward R. Hammer - NAHRO Certified	**2/14/2022 – 12/31/2026**
Hannah Reno - NAHRO Certified **Board Vice Chair**	**9/13/2021 – 12/31/2023**
M. Gale Stott - Resident Commissioner	**6/26/2023 – 12/31/2023**
Tafuna Tusi	**12/13/2021 – 12/31/2024**
Vacant	
Patti Webster, CEO – serves as Secretary for all Boards.	**05/13/2019 – 12/31/2023**

MONTANA
Department of
REVENUE

RECEIVED
NOV 30 2020

Governor Steve Bullock
Director Gene Walborn

November 20, 2020

HAB Development Corporation
2415 1st Ave N
Billings MT

Property Tax Exemption
Application Number: 0300521
Property ID: 03-0821-16-2-18-06-0000

County: Yellowstone

Property Legal Description: Lots 11 – 15, Block 5 & Lots 11 – 20, Block 14 Yellowstone Subdivision together with adjacent abandoned 3rd st

Dear Applicant:

Property tax exemption applications must be submitted to the department by March 1 for property that is owned as of January 1 of the year in which the exemption is requested, unless the applicant receives a Removal of Property Tax Exemption Notice or the applicant was unable to apply by the March 1 deadline due to hospitalization, physical illness, infirmity, or mental illness. (Admin. Rule 42.20.102).

This letter is to inform you that the department received your application for a property tax exemption on ***June 18, 2020***, with an ownership date of ***April 15, 2020***. Therefore, your application will be considered for tax year ***2021*** unless you provide additional documentation pertaining to one of the above exceptions for which you would like the department to consider.

In processing your application, the department will contact you if additional documentation is needed. Otherwise, a determination letter will be mailed to the name and address on the application. Please notify the department if your contact information changes.

If you have any questions, please feel free to contact me at 406-444-5698 or 406-444-6900 and ask for extension 5698.

Sincerely,

Linda Sather

Linda Sather
Management Analyst
DOR – Property Assessment Division
PO Box 8018
Helena MT 59604
406-444-5698 Phone
406-444-9383 Fax
lsather@mt.gov

G

12-1-2020
emailed Todd & Patti

Documentation need to qualify under 15-6-221, MCA

GUIDELINES FOR LOW INCOME HOUSING UNDER 15-6-221

UPDATED 8/15/2019

RECEIVED
NOV 30 2020
HOUSING AUTHORITY OF BILLINGS
NOV 30 2020
HOUSING AUTHORITY

* 1. Dedicated to providing affordable housing to low income families/individuals

Sent already

* 2. Limited Partnership-General Partner is a non-profit corporation with a 501(c)3 exemption from the Internal Revenue.

Sent already

   a. Non-Profit General Partner can be an LLC that is wholly owned and controlled by the 501(c)3 corporation
   b. The LLC does not have to be a disregarded entity – can be a taxed entity under IRS rules
   c. Can find this information on the non-profit corporation's IRS Form 990

N/A 3. Montana Board of Housing has allocated federal low-income housing tax credits

* 4. Will meet either:
   a. At least 20% of the residential units are rent-restricted and rented to tenants whose household income do not exceed 50% of the median family income for the county **OR**
   b. At least 40% of the residential units are rent-restricted to persons whose household income do not exceed 60% of the median income for the county

* 5. A deed restriction or other legally binding instrument that restricts the property's usage

* 6. Property meets a public purpose in providing housing to an underserved population and provides a minimum of 50% of the units in the property to tenants at 50% of the median family income for the area, with rents restricted to a maximum of 30% of 50% of the median family income

Already Housing Authority

7. The owner's partnership or operating agreement or accompanying document provides that at the end of the compliance period, the ownership of the property may be transferred to the non-profit corporation or housing authority general partner

8. Local government must have a public meeting

board minutes

V1 05/19

Montana Department of REVENUE

Property Tax Exemption Application

15-6-201, MCA

Any person, firm, corporation, partnership, association, or other group who wants property qualified as tax exempt must submit an application to the Department of Revenue. **A completed application and all required supporting documentation must be submitted by March 1 to be considered for the current tax year.**

Required Information

Applicant Name
HAB Development Corporation

Mailing Address
2415 1st Avenue North

City Billings

State MT ZIP 59101

Email pattiw@billingsha.org

Contact Phone 406-237-1916

FEIN 81-0495266

Property Address
313 S 8th Ave

City Laurel

State MT ZIP 59044

County Yellowstone

Geocode (This can be found on the classification and appraisal notice.)
03-0821-16-2-18-06-0000

Assessment Code
000B011980

Property Type

☒ Real Property
Provide legal description of real property.

☐ Personal Property
Provide description of personal property
(e.g., vehicle make and model, furniture and fixtures, etc.)

YELLOWSTONE SUBD (LAUREL), S16, T02 S, R24 E, BLOCK 5, LOT 11-15, & LT 11-20 BLK 14 & ADJ ABANDON 60 FT S 3RD ST

Required Documentation

The following documentation is required with your application unless otherwise specified. Please note some exemptions require additional documentation as noted in the Property Exemption Types table below. Do not send original documents. Photocopies are acceptable.

- ✓ Signed copy of articles of incorporation (if incorporated) or constitution and bylaws (if not incorporated).
- ✓ Deed, contract for deed, or notice of purchaser's interest that evidences ownership. (Omit if applying for business equipment exemption.)
- NO • If property is a mobile home, title of mobile home or letter of explanation evidencing ownership if there is no title. (Omit if applying for a business equipment exemption.)
- ✓ Photograph of the property. (Omit if property is furniture and fixtures for personal property exemption.)
- ✓ Federal Internal Revenue Service Tax Exempt Status letter, such as a copy of 501(c)(3) letter. If you do not have the letter, include a separate sheet explaining the reason why.
- ✓ Letter explaining how the organization is specifically using the property.
  - Real property example – offices for organization, housing for low income, church, parsonage, etc.
  - Personal property examples – making copies of student records (copier), transporting clients (vehicles), dispensing patient medication, etc.

Property Exemption Types

Check the property exemption type(s) that you are applying for. Make sure to include the additional documentation specified in the table below with the completed application.

☐ **Religious** – For clergy residence, submit proof occupant is a member of the clergy (e.g., certificate of ordination, license, etc.).	☐ **Museum/Zoo/Art Gallery**
☐ **Public charity**	☐ **Retired, aged or chronically ill facilities**
☐ **Agencies** (entities) working with the developmentally disabled	☐ **Tribal property** – Provide the type of essential governmental service or tribal resolution on the lines provided below. Choose from the following: *tribal government administration, fire, police, public health, education, recreation, sewer, water, cemetery, religious, pollution control, public transit and public parks and recreational facilities.* _____ _____
☒ **Low-income housing** – Refer to 15-6-221, MCA for additional documentation needed.	
☐ **Educational** – Submit copy of attendance policy and proof of a definable curriculum with systematic instruction.	
☐ **Healthcare facility** – Submit license from the Department of Public Health and Human Services.	
☐ **Government** – Provide department/agency on the line provided below. _____	☐ **Personal property** – The March 1 deadline is waived if application is made within 30 days of acquisition. The following documentation is required: • Description of property such as vehicle make and model or type of furniture and fixtures. • Copy of title, registration slip, application for title or bill of sale for motor vehicles which evidences ownership. • Copy of signed leased agreement if personal property is being leased.
☐ **Nonprofit mental health center**	
☐ **Veteran's clubhouse** – Refer to 15-6-203, MCA for additional documentation needed.	
☐ **Cemetery** – Submit proof of permanent care and improvement fund.	
☐ **Community service building/Fraternal organization** – Refer to 15-6-209, MCA for additional information.	☐ **Other** – Refer to Title 15, Chapter 6, Part 2, MCA, for list of exemption types. _____

Affirmation and Signature

Under penalty of law, I/we affirm that I/we are the owners/lessees of the property or an agent/ representative for the owners/lessees of the property. I/we affirm that the use of the property is for a nonprofit mission and the information provided is true and correct.

X Applicant Signature _____ Date 6/10/2020

Printed Name Patti Webster Title CEO/Executive Director

Important! Make sure your application is signed and all required supporting documentation is enclosed. Incomplete applications will not be processed and your application will be returned to you.

Mail the application and supporting documentation to:

Department of Revenue
PO Box 8018
Helena MT 59604-8018

Keep a copy of this application and all supporting documentation for your records. After the department reviews your application, we will send you a letter stating approval or denial of the tax exemption.

Questions? Go to revenue.mt.gov or call us in Helena at (406) 444-5698 to speak to the exemption management analyst, or our call center at (406) 444-6900, Montana Relay at 711 for hearing impaired.

COPY

ARTICLES OF INCORPORATION

OF

HAB DEVELOPMENT CORPORATION

Executed by the undersigned person for the purpose of forming a Montana non-profit corporation under the "Montana Nonprofit Corporation Act," Title 35, Chapter 2 of the Montana Code Annotated.

ARTICLE I

Name. The name of the non-profit corporation is HAB DEVELOPMENT CORPORATION.

ARTICLE II

Designation of Status. The non-profit corporation is designated as a public benefit corporation.

ARTICLE III

Duration. The duration of the non-profit corporation is perpetual.

ARTICLE IV

Purposes. The general purposes and objectives for which the non-profit corporation is organized are:

(a) To own, manage, develop, construct, lease and operate housing units or housing facilities for persons of low or moderate income, including elderly persons, veterans, disabled and/or handicapped persons of low or moderate income.

(b) To do each and every thing necessary, suitable or proper for the accomplishment of any of the purposes for the attainment of any one or more of the subjects herein enumerated, or which may at any time appear conducive to or expedient for protection or benefit of the non-profit corporation, and to do said acts as fully and to the same extent as natural persons might, or could do, in any part of the world as principals, agents, partners, trustees,

or otherwise, either alone or in conjunction with any other person, association or corporation.

ARTICLE V

Registered Office and Registered Agent. The registered office of the non-profit corporation shall be 2415 1st Avenue North, Billings, Montana 59101, and the registered agent of the non-profit corporation at that address is LUCY BROWN.

ARTICLE VI

Incorporators. The name and address of each incorporator is:

Name	Address
Lucy Brown	2415 1st Avenue North Billings, Montana 59101

ARTICLE VII

Members. The non-profit corporation shall have no members and shall not authorize or issue shares of stock.

ARTICLE VIII

Dissolution. Upon the dissolution or winding up of the non-profit corporation, its assets remaining after payments, or provision for payment, of all debts and liabilities of this non-profit corporation shall be distributed to a non-profit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code.

ARTICLE IX

Directors. The number of directors constitute the initial Board of Directors of this non-profit corporation is three (3), and the names and address of the persons who are to serve as directors until the first annual meeting of the Board of Directors, or until successors are elected and shall qualify are:

Name	Address
Lucy Brown	2415 1st Avenue North Billings, Montana 59101
John Gerharz	Suite 820 First Bank Bldg Billings, Montana 59101
Gloria Neuhardt	1010 Grand Avenue Billings, Montana 59101

DATED this 18 day of May, 1994.

LUCY BROWN

JOHN GERHARZ

GLORIA NEUHARDT

RECEIVED

APR 21 2020

Return to:
Bruce O. Bekkedahl
Patten, Peterman, Bekkedahl & Green, PLLC
2817 2nd Avenue North, Suite 300
Billings, MT 59101

851412

E-RECORDED simplifile

ID: 3917157
County: Yellowstone
Date: 4/15/20 Time: 3:32

WARRANTY DEED

FOR VALUABLE CONSIDERATION, Laurel Gardens, Inc., a Montana Corporation, hereinafter referred to as Grantor, does hereby grant and convey unto the HAB Development Corporation, of 2415 1st Avenue North, Billings, MT 59101, hereinafter referred to as Grantee, the following described real property in Yellowstone County, Montana, to-wit:

Block 5: Lots 11, 12, 13, 14, and 15
Block 14: Lots 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20
of Yellowstone Subdivision, Laurel, Montana, in the City of Laurel, Yellowstone County, Montana, according to the official plat on file in the office of the Clerk and Recorder of said County, under Document # 8982.
TOGETHER with that part of vacated South Third Street adjoining, which attached to said Land by operation of law upon vacation.

To have and to hold unto the Grantee and to the heirs, successors and assigns thereof forever.

SUBJECT TO current taxes and other assessments, reservations in patents and all easements, rights of way, encumbrances, liens, covenants, conditions, restrictions, obligations and liabilities apparent and as may appear of record, the Grantor warrants the title against all persons whomsoever, and gives to Grantee the usual covenants set forth in Montana Code Annotated Section 30-11-110.

DATED: April 15, 2020.

LAUREL GARDENS, INC., GRANTOR

By: Mark J. Hedin
Mark J. Hedin, Its President

STATE OF MONTANA)
: ss.
County of Yellowstone)

On this 15th day of April, 2020, before me, a Notary Public for the State of Montana, personally appeared, **Mark J. Hedin**, as President of Laurel Gardens, Inc., and acknowledged to me that he executed the above instrument for the purpose and consideration therein expressed.

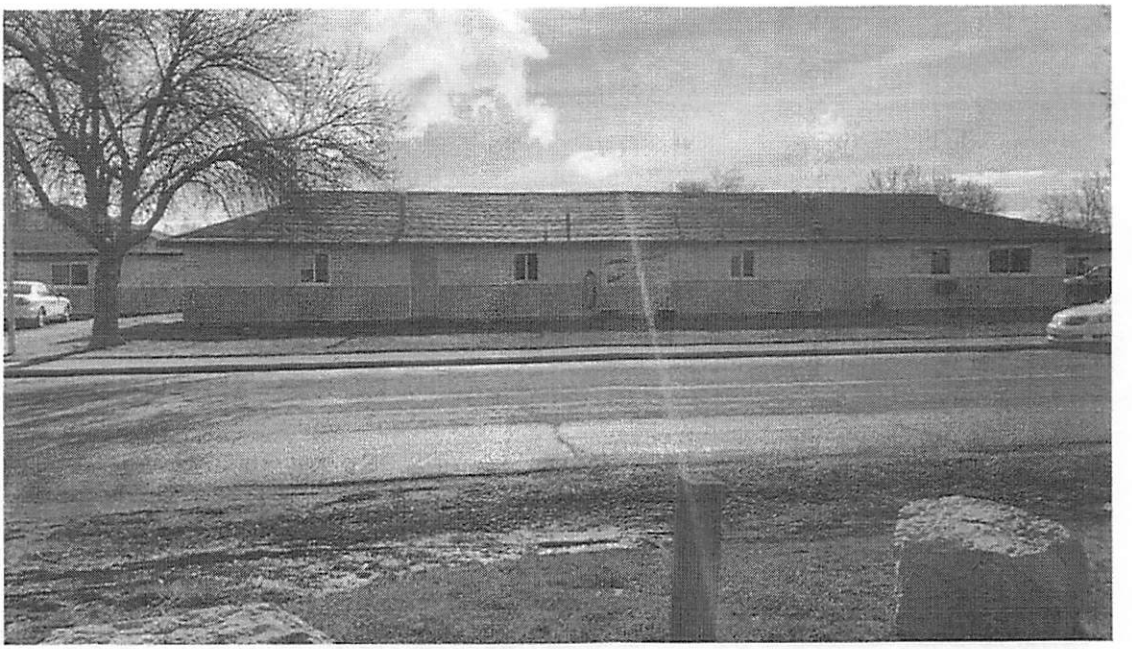
IN WITNESS WHEREOF, I have hereto set my hand and affixed my official seal the day and year hereinabove first written.

TAMMY SHOVAR NOTARIAL SEAL STATE OF MONTANA

TAMMY SHOVAR
NOTARY PUBLIC for the
State of Montana
Residing at Laurel, Montana
My Commission Expires
August 08, 2020

Tammy Shovar
Notary Public for the State of Montana

PREMIER HOME INSPECTION LLC
premierinspec@gmail.com
https://montanahomeinspections.net



RESIDENTIAL REPORT

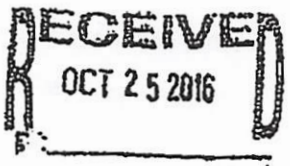
313 S 8th Ave
Laurel MT 59044

Patti Webster
APRIL 15, 2019

Inspector
Douglas Corbridge
Certified Inspection Expert; interNACHI; FHA Fee Inspector; Certified Professional Inspector
406-698-2875
premierinspec@gmail.com

Agent
Travis Dimond
Berkshire Hathaway
4069278724
travis@floberg.com

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201



Department of the Treasury

Date: October 20, 2016

Person to Contact: #0198814
Ms. Benjamin
Toll-Free Telephone Number:
877-829-5500
Employer Identification Number:
81-0495266
Form 990 Required:
No

HAB DEVELOPMENT CORPORATION
2415 1ST AVE N
BILLINGS, MT 59101

Dear Sir or Madam:

This is in response to your request dated September 14, 2016 regarding your tax-exempt status.

We confirmed you were erroneously placed on the Auto-Revocation List. You can disregard the CP120A notice we previously sent. We'll remove you from the Auto-Revocation List and relist you in the Exempt Organizations Select Check (Pub 78 data) on our website, www.irs.gov/charities, during the next monthly update.

We issued you a determination letter in January 1996, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 11 1996

HAB DEVELOPMENT CORPORATION
2415 1ST AVENUE NORTH
BILLINGS, MT 59101-2318

Employer Identification Number:
81-0495266
DLN:
17053275759009
Contact Person:
ELLIOT H CHO ID# 31372
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
January 1996
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Letter 1050 (DO/CG)

Motivation for Acquiring Laurel Gardens

HAB Development is an instrumentality of the Housing Authority of Billings. As such – our mission is to help families and individuals with low incomes to achieve greater stability and self-reliance by providing safe, affordable, quality housing.

HAB Development owns and operates several affordable housing properties. We are motivated to maintain our properties in a superior condition well after the contracts and affordability periods have ended.

Laurel Gardens is in severe distress. The comprehensive inspection that was conducted shows approximately $500,000.00 of repairs are needed to bring the property up to our standards.

HAB Development will provide a copy of the inspection to you in lieu of the CNA as one does not exist.

In fact, we submitted a copy of this inspection to the PBCA and the property still received a superior rating.

Our motivation is to bring Laurel Gardens back to a place that the residents can live in with pride and we as owners can be proud of the quality housing provided to the elderly/disabled that live there.

HOMEFRONT
PARTNERS FOR A BETTER BILLINGS

Department:	Job Description
Job Title: Tenancy Support Specialist	**FLSA Status**: Non-Exempt
Reports To (Title): Chief Occupancy Director, Teddi Shorten	**Position Status:** Full-time *(grant dependent)*
Prepared By: CEO	**Schedule:** Work hours will vary to meet participant/landlord needs
Rate: $17.73/hr. - $24.11/hr.	**Revision Date:** February 2022

Job Summary:

Under the direct supervision of the Chief Occupancy Director, the Tenant Support Specialist addresses the housing needs of adults who are disabled, chronically homeless, and seeking permanent housing. Services include the assessment, identification, arrangement and provision of pre-tenancy, housing stabilization, tenancy sustaining, and housing-focused service coordination.

Essential Duties and Responsibilities and Expectations:

1. Tenancy Support Services

Tenancy Support Services Duties:

100% of time

- Conduct outreach to housing-insecure individuals with the goal of connecting them to a more comprehensive, integrated healthcare system.
- Actively participate in and coordinate with community housing providers and initiatives, such as Housing First, Coordinated Entry Systems, Frequent User System Engagement (FUSE), Human Resource Councils, and homeless shelters.
- Facilitate the entire housing process, including assistance with housing search, housing applications, housing voucher applications, housing orientations, inspections, lease renewals, the move-in process, the move-out process, and housing relocation (when applicable).
- Reviews VI-SPDAT scores and matches clients to housing type via Coordinated Entry System protocols.
- Serve as a liaison between landlords, property owners, clients, and agencies providing ongoing supportive services to mitigate conflict and support retention of tenancy.
- Provide advocacy from a client's perspective in program decision making and planning as it relates to housing.
- Prepares materials for making presentations to realtor, property managers and property owners or groups thereof.
- Networks and collaborates with area Housing Resources and maintains a presence at all meetings.
- Familiarity with current housing market information, housing trends and available resources.
- Coordinate with other crisis continuum navigators and coordinators.
- Collaborate with HomeFront Eligibility Department to ensure most appropriate housing needs are met.
- Maintain Client Records – a) Maintains accurate documentation of service objectives and outcomes as well as other services in accordance with Federal, State, County and guidelines, b) Maintains client related data systems, including case notes and HMIS entries; c) Maintains a Property Manager/Owner Contact Log to meet set expectations, d) Prepares related reports including but not limited to: outcomes, and successes.
- Other duties and projects as assigned.

Minimum Qualifications (Experience/Education):

- Bachelor's degree in social-service related field required. Relevant experience may substitute for education.
- At least one year experience interacting with individuals who have mental health or co-occurring mental health and substance use disorders required.
- Familiarity with Federal and local housing programs.
- Knowledge of housing resources, subsidy programs, and the Continuum of Care for homeless persons
- Valid Driver's License and must be able to obtain MT Driver's License within 6 months of hire.
- Meet HomeFront background check standards with a history and driving record acceptable to agency insurance carrier.

Competencies or Knowledge, Skills and Abilities (KSA's):

- Communication and Teamwork: ability to establish and maintain cooperative working relationships with all those contacted in the course of the position. Communicate effectively to produce clear, concise, and accurate correspondence, presentations, and reports. Strong verbal, written, and interpersonal communication skills, strong facilitation and conflict resolution skills.
- Self-development: Continued education in new methods, materials, and personnel practices to learn and apply federal and state laws and rules regarding business practice.
- Efficiency and Effectiveness: plan, organize, prioritize, and coordinate work flow; work independently and meet multiple deadlines; attention to detail with accuracy. Ability to set priorities and work independently.
- Adaptability to changes and problem-solving skills: to define problems, collect data, analyze and establish facts and draw valid conclusions, deal with abstract and concrete variables. High ethical standards and values, and demonstrated good judgement.
- Commitment to service: expectation to achieve the highest standards of personal and professional work performance in commitment to serving the Billings' community. Ability to work in a team, be transparent, show respect and care for diversity on daily basis.
- Strong leadership capabilities.
- Software skills: Microsoft Office Suite including Word, Excel, Access, and Power Point; Window based applications; database management.

Physical Demands & Working Conditions:

(Work environment, lifting carrying, use of hand, arms, repetitive motion, etc.)

Constant (67%-100%)	Frequent (34%-66%)	Occasional (1%-33%)
Manual dexterity (Right, Left, Both) Sitting Talking Listening Close & distant vision Depth perception Ability to adjust focus Moderate noise	Walking Standing Reaching	Stoop, kneel, crouch, or crawl

HomeFront is an Equal Opportunity Employer. **HomeFront** does not discriminate on the basis of race, religion, color, sex, gender identity, sexual orientation, age, non-disqualifying physical or mental disability, national origin, veteran status or any other basis covered by appropriate law. All employment is decided on the basis of qualifications, merit, and business need

The above statements are intended to describe the general nature and level of work being performed by the individual assigned this position. This job description is not intended to be an exhaustive list of all responsibilities, duties and skills of the personnel in those positions(s).

I have read and accept the duties and responsibilities as outlined. I have also been given the opportunity to discuss any questions or concerns regarding any or all of the above directly with my supervisor prior to signing this document. Further, I agree to notify my supervisor immediately in the event that I am unable to fulfill any or all of the duties as outlined above.

*I understand that **HomeFront** reserves the right to revise or change this job description as the need arises.*

I have reviewed this job description and received a copy.

Employee Signature: _____/Date: _____

Supervisor Signature: _____/Date: _____

HOMEFRONT

PARTNERS FOR A BETTER BILLINGS

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- Self-development: Continued education in new methods, materials, and personnel practices to learn and apply federal and state laws and rules regarding business practice.
- Efficiency and Effectiveness: plan, organize, prioritize, and coordinate work flow; work independently and meet multiple deadlines; attention to detail with accuracy. Ability to set priorities and work independently.
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*I understand that **HomeFront** reserves the right to revise or change this job description as the need arises.*

I have reviewed this job description and received a copy.

Employee Signature: _____/Date: _____

Supervisor Signature: _____/Date: _____

PAMELA ANING

Work Experience:

Home Front/Housing Authority of Billings, Billings, MT

Tenancy Support Specialist August 2014-Present
Housing Resource Support Specialist

- Answer telephones and give information to callers, take messages, or transfer calls to
- appropriate individuals.
- Greet visitors or callers and handle their inquiries or direct them to the appropriate persons according to their needs.
- Create, maintain, and enter information into databases for work orders.
- Operate office equipment, such as fax machines, copiers, or phone systems and arrange for repairs when equipment malfunctions.
- Set up and manage paper or electronic filing systems, recording information, updating paperwork, or maintaining documents, or other material.
- Operate electronic mail systems and coordinate the flow of information, internally or with other organizations.
- Schedule and confirm appointments for clients, hearing officer, and or supervisors for hearings.
- Complete forms in accordance with company procedures.
- Locate and attach appropriate files to incoming correspondence requiring replies from web site.
- Conduct searches to find needed information, using such sources as the Internet to help clients.
- Open, read, route, and distribute incoming mail or other materials and answer routine letters.
- Make copies of correspondence or other printed material.
- Learn to operate new office technologies as they are developed and implemented.
- Train and assist staff with computer usage and front desk knowledge.
- Dispense supplies as directed by supervisor.
- Maintaining timekeeping information and processing and submitting payroll for Emergency Housing Program.
- Manage projects or contribute to committee or team work.
- Mail newsletters, promotional material, or other information.

PPL Montana Billings, MT March 2014 –August 2014
Administrative Assistant

- Data entry, translating graphs into system, coordination and planning the dissolution of plant plan for transition.
- Analyzing, troubleshooting and evaluating plant data
- Tracking graphs data on speed sheet
- Planed and organized events for company
- Scheduled meetings and helped with fund raising
- Acted as liaison for employee and management communications during transition
- Handled invoices and tracking expenses for projects

Tamarack Property Management Billings, MT September 2012 -February 2014
Property Manager

- Manage and oversee operations, maintenance, administration, and improvement of commercial, industrial, or residential properties.
- Plan, schedule, and coordinate general maintenance, major repairs, and remodeling or construction projects for commercial or residential properties.
- Direct collection of monthly assessments, rental fees, and deposits and payment of insurance premiums, mortgage, taxes, and incurred operating expenses.
- Inspect grounds, facilities, and equipment routinely to determine necessity of repairs or maintenance.
- Act as liaisons between on-site managers or tenants and owners.
- Meet with prospective tenants to show properties, explain terms of occupancy, and provide information about local areas.
- Market vacant space to prospective tenants through leasing agents, advertising, or other methods.
- Prepare detailed budgets and financial reports for properties.

Education, Certifications and Training:

Highland Park High School, Highland Park, IL Diploma
Sun Rise University Med Tech Certification

Core Competencies:

- Accounts Payable
- Assessments
- Human Resource Support
- Intuit QuickBooks
- Microsoft Office Suite
- Sage
- Peach Tree
- Social Services
- Fund Raising

Financial Statements
June 30, 2022

Housing Authority of Billings, Montana

Housing Authority of Billings, Montana

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June 30, 2022

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Section I – Financial Section
June 30, 2022

Housing Authority of Billings, Montana

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report

Board of Commissioners
Housing Authority of Billings, Montana
Billings, Montana

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities of the Housing Authority of Billings, Montana (the Authority) as of and for the year ended June 30, 2022, and the discretely presented component unit of the Authority as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Authority as of June 30, 2022 and the discretely presented component unit as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the years ended June 30, 2022 and December 31, 2021 then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of Red Fox Apartments, LLLP were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

What inspires you, inspires us. | eidebailly.com

1730 Burnt Boat Loop, Ste. 100 | P.O. Box 1914 | Bismarck, ND 58502-1914 | T 701.255.1091 | F 701.224.1582 | EOE

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules of employer's share of the net pension liability and the employer's contributions as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Housing Authority of Billings, Montana's basic financial statements. The Schedule of Financial Position by Program and the Schedule of Revenue, Expenses and Changes in Net Position by Program are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards as required by *Title 2 U.S.* Code of Federal Regulations *Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Financial Data Schedules (FDS) are presented for purposes of additional analysis as required by Housing and Urban Development Real Estate Assessment Center (REAC) and are also 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Financial Position by Program, the Schedule of Revenue, Expenses and Changes in Net Position by Program, the schedule of expenditures of federal awards, and the Financial Data Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022 on our consideration of Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Example's internal control over financial reporting and compliance.

Eide Bailly LLP

Bismarck, North Dakota
December 15, 2022

This discussion and analysis of the Housing Authority of Billings provides a narrative overview and analysis of the financial activity of the Authority for the year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the Authority's basic financial statements.

Financial Highlights

- Net Position of the Authority increased $10,002,655 in the fiscal year ending June 30, 2022.

- Operating revenue of the Authority decreased $810,932 from the prior year. Major revenue decreases were $818,456 in housing assistance in the HUD Section 8 Housing Choice Voucher Program and $201,704 in administration and management fees.

- The Authority had intergovernmental revenues consisting of HUD Low Rent Public Housing Operating Funds of $987,543, HUD Section 8 Housing Choice Voucher Program Grants of $4,245,552, HUD FSS Coordinator Program Grants of $57,443, Montana State Department of Commerce Section 8 Program administrative fees of $240,253, HUD Section 8 New Construction Grants for Pleasantview Apartments of $527,465, and HUD Section 8 New Construction Grants for Laurel Gardens of $62,548.

Overview of the Financial Statements

The financial statements consist of three parts-management's discussion and analysis (this section), the basic financial statements, and supplementary information. The basic financial statements include a balance sheet, statements of revenues, expenses and changes in net position, and statements of cash flows. Since the Authority has only enterprise funds, the entity-wide and the fund presentation information is the same.

- The basic financial statements consist of fund financial statements of the Authority's enterprise funds, which operate similar to business activities and for which the Authority follows an accrual basis of accounting.

- The basic financial statements also include a "Notes to the Financial Statements" section that explains some of the information in the fund financial statements and provides more detailed data.

- The Notes to the Financial Statements are followed by a "Supplementary Information" section, which presents the financial data schedule of the Authority required by the U.S. Dept. of Housing and Urban Development (HUD).

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of these statements.

Basic Financial Statements

The basic financial statements provide detailed information about the Authority's most significant funds. The Authority has one kind of fund:

- Enterprise fund-The Authority's activities are in its enterprise fund, activities that are accounted for in a manner similar to businesses operating in the public sector. Funding has primarily come from HUD grant income. The net position of these fund represents accumulated earnings since their inception and is generally restricted for program purposes.

Condensed Financial Information

	2022	2021	Change
Assets			
Cash	$ 17,186,424	$ 4,661,512	$ 12,524,912
Investments - certificates of deposit	744,662	365,164	379,498
Accounts receivable (net)	155,312	208,218	(52,906)
Prepaid expenses	1,669	31,949	(30,280)
	18,088,067	5,266,843	12,821,224
Other Assets	2,052,536	2,034,371	18,165
Capital Assets (net of depreciation)	19,341,822	23,031,763	(3,689,941)
Total non-current assets	21,394,358	25,066,134	(3,671,776)
Total Assets	39,482,425	30,332,977	9,149,448
Deferred outflows of resources	332,416	501,554	(169,138)
Total Assets and Deferred Outflows	$ 39,814,841	$ 30,834,531	$ 8,980,310
Liabilities and Net Position			
Liabilities			
Accounts payable	$ 134,326	$ 132,561	$ 1,765
Other liabilities	475,141	505,140	(29,999)
Total current liabilities	609,467	637,701	(28,234)
Non-current Liabilities	2,647,722	4,178,609	(1,530,887)
Total Liabilities	3,257,189	4,816,310	(1,559,121)
Deferred inflow of resources	597,530	60,754	536,776
Net Position			
Invested in capital assets	18,105,378	21,002,967	(2,897,589)
Restricted	11,177,745	219,255	10,958,490
Unrestricted	6,676,999	4,735,245	1,941,754
Total net position	35,960,122	25,957,467	10,002,655
Total Liabilities, Deferred Inflows, and Net Position	$ 39,814,841	$ 30,834,531	$ 8,980,310

Major factors affecting the condensed Statement of Net Position

During 2022, there was a significant increase to cash of approximately $12,525,000 and certificates of deposit of approximately $380,000 for the Authority as a result of the sale of 57 single family homes. In addition, there was a decrease in the Capital Assets balance of approximately $3,690,000 also as a result of the single family home sale.

Liabilities decreased $1,559,121 primarily due to the decrease in Net Pension Liability noted below, along with the decrease in notes payable due to the WSB Mortgage being paid off during 2022.

In 2015, the Authority was required to implement GASB 68 to account for its retirement plan. This resulted in recording a Net Pension Liability of $1,363,298 in 2022, a decrease of $761,619 from 2021. The Net Pension Liability represents the unfunded portion of anticipated future retirement payments. Deferred inflows and outflows represent amounts that will be factored into future computations of the net pension liability.

Restricted Net Position represents funds restricted for use as housing assistance payments under the Housing Choice Voucher and Mainstream programs. A corresponding amount of restricted cash is included in the cash balance.

Significant Changes in the Statement of Revenue, Expenses, and Changes in Net Position

	2022	2021	Change
Operating Revenue			
Housing assistance program	$ 4,968,346	$ 5,786,802	$ (818,456)
Dwelling rental	2,039,945	2,071,791	(31,846)
Operating subsidy	987,543	1,048,911	(61,368)
Other government grant	287,158	-	287,158
Administration and management fees	123,651	325,355	(201,704)
Other income	408,978	393,694	15,284
Total operating revenue	8,815,621	9,626,553	(810,932)
Operating Expenses			
Occupancy and payments to:			
Landlords	5,276,025	5,339,228	(63,203)
Maintenance	1,163,838	1,361,909	(198,071)
Administration	2,209,977	2,499,702	(289,725)
Utilities	403,607	345,783	57,824
Tenant services	229,532	191,616	37,916
Other operating expenses	153,634	413,350	(259,716)
Total operating expense	9,436,613	10,151,588	(714,975)
Operating Loss	(620,992)	(525,035)	(95,957)
Non-Operating Revenue			
Investment income	24,110	25,165	(1,055)
Capital grant income	-	403,315	(403,315)
Corporate grant income	-	102,300	(102,300)
Gain on insurance recovery	64,860	-	64,860
Loss on disposition of capital assets	10,615,355	(1,212)	10,616,567
Interest expense	(80,678)	(90,919)	10,241
Total non-operating revenue	10,623,647	438,649	10,184,998
Change in net position	$ 10,002,655	$ (86,386)	$ 10,089,041

A discussion of the change between revenues and expenses for fiscal year 2022 compared to fiscal year 2021 is as follows:

- Operating revenue decreased $810,932 for the reasons noted in the financial highlights above.

- Operating expenses decreased by $714,975 in 2022. Much of this decrease was due to a decrease in administration costs of $289,725, which is due to the sale of the single family homes during 2022. Maintenance costs decreased by $198,071,which is also due to the sale of the single family homes during 2022. The Authority also had a decrease in housing assistance payments under the HUD Section 8 Housing Choice Voucher program of approximately $208,000. Utility costs increased by $57,824.

- Investment income was $24,110 in 2022 as interest rates continued to be low.

- Grant revenue to the Public Housing Capital Fund decreased $403,315 in 2022.

Capital Asset Activity

The following table summarizes the changes in capital assets between June 30, 2022 and 2021:

	2022	2021	Change
Land	$ 2,171,673	$ 3,070,335	$ (898,662)
Buildings	22,490,240	26,057,409	(3,567,169)
Building improvements	12,405,233	13,890,707	(1,485,474)
Infrastructure	1,403,964	1,403,964	-
Equipment	706,768	866,768	(160,000)
Construction in progress	14,998	225,217	(210,219)
	39,192,876	45,514,400	(6,321,524)
Accumulated depreciation	(19,851,054)	(22,482,637)	2,631,583
Total Capital Assets	$ 19,341,822	$ 23,031,763	$ (3,689,941)

The Authority spent $445,770 for capital assets in 2022 of which $430,772 was expended for improvements in the Low Rent Public Housing program. During 2022 the Authority disposed of $6,767,294 of capital assets after the sale of the 57 single family homes.

See Note 5 of the financial statements for additional information related to capital assets.

Significant Debt Summary

During 2022, the Authority made principal payments of $792,352 on long-term debt. No additional proceeds were obtained in the current year.

See Note 6 of the financial statements for additional information related to long-term debt.

Currently known fact and expectations and/or Conditions/Expectations

Changes and Proposed changes
Staff:

- Conducted some in-house reorganization.
- Hired a controller to increase the staff size of finance department to 3 FTE.
- Establish Agency wide COVID-19 Protocols and Protections for staff and tenants.
- Conducted Additional Cross Training Opportunities to expand the agency knowledge base.
- Hosted In House Capital Fund Training
- All staff participated in Human Trafficking training

Agency:

- Continued meeting goals and objectives of strategic plan.
- Reorganized Organizational Structure – increasing employee position by six new positions.
- Completed the process of restructuring the Public Housing Program with a Section 18 application to, and approval from, HUD.
- HOMEFRONT developed partnerships to create additional affordable housing.
- HOMEFRONT continued to apply for any additional vouchers available that fit the capacity and need of our community and that fulfill the mission of our agency.
- Completed Board Governance with a change to by-laws and adoption of Board Polices & Procedures, Board Job Descriptions, Board Oath.
- Conducted In House Board/Leadership Training with National NAHRO President, Sunny Shaw.
- 3 Board Members became certified Board of Commissioners by completing national NAHRO Certification
- Applied for a County/Tribal matching grant position through the Crisis Leader group that was funded to hire a Tenant Support Specialists in line with agency goals and leasing assistance.
- HOMEFRONT emphasized the procurement compliance by having a dedicated employee to this and for the continued procurement training with leadership and Board.

Community:

- HOMEFRONT Development sold the Western Inn Hotel which was purchased as a direct response to the COVID 19 pandemic emergency in our community to assist the community in serving those needing a low barrier shelter and Quarantine & Isolation rooms.
- HOMEFRONT expanded its collaboration with community partners serving on a variety of housing workgroups and being named, by City Council Initiative, to lead the community Housing Strategy.
- Led the effort for the community application to participate in Local Housing Solutions workgroup,
- HOMEFRONT worked with community partners on the Substance Abuse Executive Committee and Crisis Leader's Group to make important decisions on how tax payer dollars are used regarding mental health, substance abuse and homeless services.

Program:

- The HCV program continued a review and re-write of the Administrative Plan.
- HCV furthered partnerships with CoC and local providers for the Foster Youth Initiative.
- HOMEFRONT continued as a front door agency for the CoC and will engage clients through Service Point, a community wide HMIS system.

Technology:

- Hired a Full-Time IT staff position which is also an income generating path.
- Upgraded agency server

Contacting the Authority's Management Center

The financial report is designed to provide a general overview of the Authority's finances for all those with an interest. If you have any questions concerning any of the information provided in this report or would like to request additional information, contact the Executive Director, 2415 1st Ave. North, Billings, MT 59101.

	Primary Government	Discretely Presented Component Unit as of 12/31/2021
Assets and Deferred Outflows		
Current Assets		
Cash and cash equivalents	$ 5,575,252	$ 264,935
Restricted cash	11,611,172	163,652
Receivables		
Due from HUD	10,877	-
Due from related party	88,094	-
Tenant and other, net	56,341	1,513
Certificates of deposits	744,662	-
Prepaid expenses	1,669	-
Total current assets	18,088,067	430,100
Capital Assets		
Capital assets, not being depreciated	2,186,671	572,000
Capital assets, net of accumulated depreciation	17,155,151	4,297,232
Total capital assets, net of accumulated depreciation	19,341,822	4,869,232
Other Assets		
Other assets	25	24,582
Notes receivable	1,855,798	-
Developer fees receivable	126,265	-
Interest receivable	70,448	-
Total other assets	2,052,536	24,582
Total Assets	39,482,425	5,323,914
Deferred Outflow of Resources	332,416	-
	$ 39,814,841	$ 5,323,914

	Primary Primary Government	Discretely Presented Component Unit as of 12/31/2021
Liabilities, Deferred Inflows and Net Position		
Current Liabilities		
Accounts payable	$ 134,326	$ 16,986
Due to related party	-	88,094
Prepaid rent	27,667	-
Accrued liabilities	78,180	17,323
Current portion of accrued compensated absences	64,864	-
Accrued interest payable	2,433	58,294
Tenant security deposits payable	165,979	18,772
FSS escrow obligations	70,147	-
Current portion of long-term debt	65,871	9,386
Total Current Liabilities	609,467	208,855
Long-Term Liabilities		
Long-term debt - net of current portion	1,170,573	2,287,770
Accrued compensated absences	113,851	-
Developer fee payable	-	126,265
Net pension liability	1,363,298	-
Total Long-Term Liabilities	2,647,722	2,414,035
Total Liabilities	3,257,189	2,622,890
Deferred Inflow of Resources	597,530	-
Net Position		
Net investment in capital assets	18,105,378	2,572,076
Restricted	11,177,745	-
Unrestricted	6,676,999	128,948
Total net position	35,960,122	2,701,024
	$ 39,814,841	$ 5,323,914

	Primary Government	Discretely Presented Component Unit Year Ended 12/31/2021
Operating Revenue		
Housing assistance program receipts	$ 4,968,346	$ -
Dwelling rental	2,039,945	229,420
Operating subsidy	987,543	-
Other government grant	287,158	-
Administration and management fees	123,651	-
Other income	408,978	-
Total operating revenue	8,815,621	229,420
Operating Expenses		
Occupancy and payments to landlords	5,276,025	243,249
Maintenance	1,163,838	27,726
Administration	2,209,977	81,007
Utilities	403,607	11,049
Tenant services	229,532	6,426
Other	153,634	28,622
Total operating expenses	9,436,613	398,079
Operating Loss	(620,992)	(168,659)
Nonoperating Revenue (Expense)		
Interest and investment income	24,110	118
Other income	-	4,122
Gain on insurance recovery	64,860	-
Gain on sale of capital assets	10,615,355	-
Interest expense	(80,678)	(30,937)
Total nonoperating revenue (expense)	10,623,647	(26,697)
Income (Loss) Before Capital and Other Contributions	10,002,655	(195,356)
Capital and Other Contributions		
HUD capital grants	-	-
Change in Net Position	10,002,655	(195,356)
Net Position, Beginning of Year	25,957,467	2,896,380
Net Position, End of Year	$ 35,960,122	$ 2,701,024

	Primary Government	Discretely Presented Component Unit Year Ended 12/31/2021
Operating Activities		
Cash received from tenants	$ 2,039,891	$ 228,606
Cash received from U. S. Department of Housing and Urban Development	6,016,788	-
Cash received from others	819,807	-
Cash payments to landlords	(4,060,016)	-
Cash payments to employees	(2,177,554)	-
Cash payments to suppliers	(2,021,548)	(133,925)
Net Cash from Operating Activities	617,368	94,681
Capital and Related Financing Activities		
Receipt of insurance proceeds	64,860	-
Proceeds from the sale of capital assets	13,535,057	-
Purchases of capital assets	(445,770)	-
Principal payments on long-term debt	(792,352)	(8,701)
Interest paid on long-term debt	(80,678)	(19,354)
Net Cash from (used for) Capital and Related Financing Activities	12,281,117	(28,055)
Investing Activities		
Interest income and realized gains	5,925	118
Certificates of deposit redeemed	(379,498)	-
Net Cash (used for) from Investing Activities	(373,573)	118
Net Change in Cash and Cash Equivalents	12,524,912	66,744
Cash and Cash Equivalents, Beginning of Year	4,661,512	361,843
Cash and Cash Equivalents, End of Year	$ 17,186,424	$ 428,587

	Primary Government	Discretely Presented Component Year Ended 12/31/2021
Reconciliation of Cash and Cash Equivalents		
Cash	$ 5,575,252	$ 264,935
Restricted cash	11,611,172	163,652
Total Cash and Cash Equivalents	$ 17,186,424	$ 428,587
Reconciliation of Operating Loss		
to Net Cash from Operating Activities		
Operating loss	$ (620,992)	$ (168,659)
Adjustments to reconcile operating loss		
to net cash from operating activities		
Depreciation expense	1,216,009	241,115
Amortization expense	-	2,137
Non cash portion of pension expense from-		
State of Montana	112,512	-
Changes in assets and liabilities		
Receivables, net	52,926	(1,513)
Prepaid expenses	30,280	-
Deferred outflows of resources	56,626	-
Accounts payable	1,765	15,902
Accrued liabilities	(13,783)	5,000
Security deposits	(19,728)	699
Prepaid rents	27,667	
FSS escrow obligations	(1,071)	-
Net pension liability	(761,619)	-
Deferred inflow of resources	536,776	-
Net Cash from Operating Activities	$ 617,368	$ 94,681

Note 1 - Nature of Operations and Significant Accounting Policies

Nature of Operations

The Housing Authority of Billings, Montana (Housing Authority), a related organization of the City of Billings, Montana, is a public housing agency formed to provide financial assistance for low income public housing pursuant to the United States Housing Act of 1937, as amended, 42 United States Code Section 1437 et seq. The City of Billings appoints the members of the Authority's Board of Commissioners, however, the Authority is not financially accountable to the City of Billings.

The Authority operates 216 public housing units subsidized by the Department of Housing and Urban Development under an Annual Contributions Contract; Section 8 Programs consisting of 669 Housing Authority of Billings, Montana housing choice vouchers, 90 veterans affairs supportive housing, 40 Mainstream vouchers, 25 Foster Youth Independence vouchers and administrative income to administer a portion (460 vouchers) of the Montana State Section 8 voucher Program; a project based Section 8 housing complex consisting of 100 subsidized and 2 unsubsidized units; 75 HAB Development units (30 of the units are for Laurel Gardens which is an elderly project based Section 8 project), and 32 LIHTC units owned by Whitetail Run Apartments, LLP of which the Authority is the general partner.

Reporting Entity

The Authority's financial statements include the accounts of all Housing Authority operations. The criteria for including organizations as component units within the Authority reporting entity, as set forth in Section 2100 of the Governmental Accounting Standards Board's (GASB) Codification of Government Accounting and Financial Reporting Standards, include whether:

- the organization is legally separated (can sue and be sued in their own name)
- the Authority holds the corporate powers of the organization
- the Authority appoints a voting majority of the organization's board
- the Authority is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Authority
- there is fiscal dependency by the organization on the Authority

The Authority is not includable as a component unit within another reporting entity.

Blended Component Units

Included within the financial reporting entity of the Authority as blended component units are HAB Development Corporation, HAB Education and Wellness Corporation, Whitetail Run Apartments Development, LLC, Whitetail Run Apartments, LLP, and Red Fox Development, LLC.

The Authority is the sole shareholder of HAB Development Corporation and has the day to day management responsibilities of the Corporation. The Corporation owns and operates 75 units of low income housing in Billings, Montana.

The Authority is the sole shareholder of HAB Education and Wellness Corporation and has the day to day management responsibilities of the Corporation. The Corporation offers education and wellness activities to the youth, ages 4-12, of the residents served by the Authority.

The Authority is the sole member of Whitetail Run Apartments Development, LLC and the managing general partner in Whitetail Run Apartments, LLP. Whitetail Run Apartments, LLP is a 32-unit low income housing tax credit project located in Billings, Montana. As the general partner, the Authority has the day to day management responsibilities of the LLP. Whitetail Run Apartments Development, LLC is the limited partner in Whitetail Run Apartments, LLP.

The Authority is the sole member of Red Fox Development, LLC, which is the general partner and .01% owner of Red Fox Apartments, LLLP, a discretely presented component unit which operates 30 units of low income housing.

Accordingly, the balances and transactions of these component units are reported within the proprietary fund of the Authority.

Discretely Presented Component Unit

As mentioned above, the discretely presented component unit in the accompanying financial statements is Red Fox Apartments, LLLP (Red Fox). Red Fox was organized in fiscal year 2017 to construct a 30-unit low income housing tax credit project in Billings, Montana. Construction of the project was completed in the fall of 2018. As the general partner in Red Fox, the Authority has the day to day management responsibilities. The financial statements of Red Fox are presented in a separate column to emphasize that it is legally separate from the Authority. The LLLP's fiscal year end is December 31 so the financial statements presented are as of and for the period ended December 31, 2021.

Basis of Accounting

The Department of Housing and Urban Development Real Estate Assessment Center (REAC) assesses the financial condition of Public Housing Authorities (PHA's). To uniformly and consistently assess the PHA's, REAC requires that PHA's financial statements conform to Generally Accepted Accounting Principles (GAAP).

The Authority considers all revenues and expenses (including HUD intergovernmental revenues and expenses) as operating items with the exception of interest expense, interest income, development and construction grants, and HUD capital grants, which are considered non-operating for financial reporting purposes.

The Authority prepares its financial statements on the accrual basis of accounting which is generally accepted. Under this method revenues are recognized in the accounting period in which they are earned and expenses when the liability for them is initially incurred.

Accounting 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 reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentrations of Credit Risk

Accounts receivable are comprised principally of amounts due from HUD for reimbursement of modernization costs and for annual contributions due under grants.

Cash and Cash Equivalents

The Authority considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Accounts Receivable

Revenues are recorded when earned and are reported as accounts receivable until collected. Accounts receivable are expensed as bad debts at the time they are determined to be uncollectible. Management has established an allowance for doubtful accounts for amounts that may not be collectible in the future. Receivables are reported net of the related allowance of $348 at June 30, 2022.

Notes and Interest Receivable

Notes and interest receivable are carried at amounts advanced, net of reserve for uncollectable accounts, if any. As of June 30, 2022, all notes and interest are considered to be fully collectible.

Certificates of Deposit

Certificates of deposit are recorded at cost.

Capital Assets

Capital assets purchased or acquired with an original cost of $5,000 or more are stated at historical or estimated historical cost. Depreciation is computed using the straight-line method and is provided over the following estimated useful lives:

Buildings	30-40 years
Building improvements	20 years
Infrastructure	40 years
Equipment	3-10 years

Long-lived assets held and used by an entity are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. No impairment loss has been recognized for the year ended June 30, 2022.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expenses/ expenditure) until then. The Authority has two items that qualify for reporting in this category. They are the contributions made to pension plans after the measurement date and prior to the fiscal year-end, and changes in the net pension liability (asset) not included in pension expense (revenue) reported in the statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The Authority has one type of item that qualifies for reporting in this category. The Authority reports changes in the net pension liability (asset) not included in pension expense (revenue) reported in the statement of net position.

Fraud Recovery

HUD requires the Authority to account for monies recovered from tenants who committed fraud or misrepresentation in the application process for rent calculations and now owe additional rent for prior periods or retroactive rent as fraud recovery. The monies recovered are shared by HUD and the local Housing Authority.

Family Self-Sufficiency

The Family Self-Sufficiency program (FSS) is an incentive program for low-income persons receiving subsidies to help them find ways to increase their income through schooling, technical training, etc. The Authority sets aside in an escrow account the difference between the participants' starting subsidy and their declining subsidy as their wages increase. When the participants achieve an income level at which they no longer receive subsidies in accordance with program guidelines, they will receive the escrow balance in cash. If the participants fail to comply with the program requirements, their escrow balance is forfeited. The total balance of the escrow accounts at June 30, 2022 was $70,147. The liability and the corresponding restricted cash are shown on the Authority's financial statements.

Compensated Absences

Vacation

Employees of the Authority, that qualify, begin earning vacation days on the first day of their employment. However, they may not use vacation days until they have been continuously employed for six months. Non-exempt employees accrue vacation leave each pay period proportionate to the below schedule based upon the hours worked each pay period:

Years of Service	Rate Earned Per Hours Worked	Maximum Hours Accrual
1 day through 9 years	0.06123	240
10 years through 15 years	0.07439	288
15 years through 20 years	0.08787	336
Over 20 years	0.10170	384

Full-time non-exempt employees earn paid vacation time based upon the number of hours worked. Part-time, temporary, and seasonal employees are not eligible for paid vacation leave.

Non-exempt employees may not accumulate more than two times the annual maximum accrual designated for their years of employment. The accrual cap may be extended if an employee is unable to take leave due to a legitimate business reason. Non-exempt employees are not allowed to cash out vacation leave without the Board of Commissioner authorization. Upon employment termination, all earned and unused vacation time will be paid.

Exempt employees accrue vacation leave per pay period according to the following schedule:

Years of Service	Hours	Maximum Hours Accrual
1 day through 9 years	6	390
10 years through 15 years	7	455
15 years through 20 years	8	520
Over 20 years	9	585

Sick Leave

Full-time employees earn sick leave based upon the regular hours worked each pay period. Part-time, temporary, and seasonal employees are not eligible for sick leave. Employees may not use sick leave days until they have been continuously employed for 3 months. Employees accrue sick leave at .04898 hours per actual hours worked. Accrued sick time will be capped at 480 hours (12 weeks).

Upon termination of employment, employees will not be paid out sick leave. Current employees, as of July 1, 2020, will receive sick leave payout at .25 of their sick leave accrued hours.

Components of Net Position

Components of net position include the following:

- Net Investment in Capital Assets—Consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of debt issued to finance the acquisition, improvement, or construction of those assets.

- Restricted Net Position—Consists of assets and deferred outflows less related liabilities and deferred inflows reported in the statement of net position that are subject to restraints on their use by HUD.

- Unrestricted Net Position—Consists of assets and deferred outflows less related liabilities and deferred inflows reported in the statement of net position that are not subject to restraints on their use.

Restricted Net Position

Unspent Section 18 disposition proceeds in the Public Housing program are considered restricted. As of June 30, 2022, restricted net position for the Public Housing program was $11,177,745.

Excess HAP funds provided by HUD for the Housing Choice Voucher (HCV) and Mainstream programs are considered restricted. All restricted funds must be used solely for the purpose of the HCV and Mainstream programs HAP expenses with the exception of over-leased units. As of June 30, 2022, there was no restricted net position for the Housing Choice Voucher (HCV) and Mainstream programs.

It is the Authority's policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (revenue), information about the fiduciary net position of the Montana Public Employee Retirement Administration (MPERA) and additions to/ deletions from MPERA's fiduciary net position have been determined on the same basis as they are reported by MPERA. Authority contributions and net pension liability (asset) are recognized on an accrual basis of accounting. Investments are reported at fair value.

Note 2 - Deposits and Certificates of Deposit

Deposit and Investment Policy

The Authority's funds are required to be deposited and invested under the terms of a general depository agreement pursuant to PIH 95-27 "Required HA Cash Management and Investment Policies and Procedures." The depository bank deposits for safekeeping and trust with the Authority's agent approved pledged securities in an amount sufficient to protect Authority funds on a day-to-day basis during the period of the agreement. The pledge of approved securities is waived only to the extent of the dollar amount of Federal Deposit Insurance Corporation insurance. Under the general depository agreement, the Authority, at its own discretion, invests funds in demand and savings deposits and certificates of deposit provided by the depository bank at interest rates approximating United States Treasury Bill rates.

The agreement authorizes the Authority to invest in the following approved investment instruments:

A. Direct obligations of the Federal Government backed by the full faith and credit of the United States including U.S. Treasury Bills; U.S. Treasury Notes; and U.S. Treasury Bonds
B. Obligations of Federal Government Agencies including Federal Financing Bank; Government National Mortgage Association (GNMA), Mortgage-Backed Securities (GNMA I and GNMA II); GNMA Participation Certificates; Maritime Administration Merchant Marine Bonds, Notes and Obligations; Small Business Administration (SBA), Small Business Investments Corporation (SBIC) Debentures; and Tennessee Valley Authority (TVA) Power Bonds and Notes
C. Securities of Government-Sponsored Agencies including Farm Credit Consolidated System-Wide Discount Notes; Federal Farm Credit Banks Consolidated System-Wide Bonds; Federal Home Loan Banks Consolidated Bonds, Notes and Discount Notes; FHLMC Mortgage Participation Certificates (PC) (Guaranteed); FHLMC Collateralized Mortgage Obligations (CMOs); Federal National Mortgage Association (FNMA) Debentures; FNMA Notes; FNMA Short-Term Discount Notes; FNMA Capital Debentures; and Student Loan Marketing Associations (SLMA) Obligations
D. Demand and Savings Deposits
E. Money-Market Deposit Accounts
F. Municipal Depository Fund
G. Super NOW Accounts
H. Certificates of Deposit
I. Repurchase Agreements
J. Sweep Accounts
K. Separate Trading of Registered Interest and Principal of Securities
L. Mutual Funds

Primary Government

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. Beyond what is stated in the Century Code, the Authority does not have a formal policy to further limit exposure to custodial credit risk.

The carrying amounts of the Authority's deposits (cash and certificates of deposit) with financial institutions as of June 30, 2022 totaled $17,931,086 and the cash bank balances totaled $18,108,298.

For the bank balances as of June 30, 2022, $500,000 was covered by Federal Depository Insurance and the remaining balance was collateralized with securities held by a pledging financial institution's agent in the government's name.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. The Authority does not have a formal policy that limits investments maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Beyond what is stated in the Century Code, the Authority does not have a formal policy to further limit exposure to credit risk. All certificates of deposit held by the Authority as of June 30, 2022 mature within 1 year.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investments in a single issuer. The Authority places no limit on the amount which may be invested with a single issuer.

Discretely Presented Component Unit

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, Red Fox Apartments, LLLP deposits may not be returned to it.

The carrying amount with financial institutions of Red Fox Apartments, LLLP's deposits with financial institutions as of December 31, 2021 were $428,587.

For the bank balances as of December 31, 2021, the full balances were covered by FDIC insurance and there is no significant level of risk.

Note 3 - Restricted Cash and Investments

Primary Government

Restricted cash relates to tenant security deposits held ($165,979); the family self-sufficiency program ($70,147); operating and replacement reserves required by Montana Board of Housing on the Whitetail Run project ($194,621); unspent Section 18 disposition proceeds in the Public Housing program ($11,177,745); and for accounts payable to HUD in the HCV program ($2,680).

Discretely Presented Component Unit

Restricted cash relates to tenant security deposits held and operating and replacement reserves required by the partnership agreement.

Note 4 - Notes Receivable

The following are the notes receivable of the Authority at June 30, 2022:

Notes Receivable from Discretely Presented Component Unit	
2.07% note receivable from Red Fox Apartments LLLP, annual payments to commence at completion of construction to the extent of available cash flow with entire balance due in November 2056, secured by a subordinate deed of trust	$ 472,500
1.00% note receivable from Red Fox Apartments LLLP, annual payments to commence at completion of construction to the extent of available cash flow with entire balance due in November 2056, secured by a subordinate deed of trust	45,000
1.00% note receivable from Red Fox Apartments LLLP, annual payments to commence at completion of construction to the extent of available cash flow with entire balance due in November 2056, secured by a subordinate deed of trust	90,122
Non interest bearing note receivable from Red Fox Apartments LLLP, drawn on maximum available construction loan proceeds of $1,248,176, payments to commence at completion of construction to the extent of available cash flow with entire balance due in November 2056, secured by a subordinate deed of trust	1,248,176
	$ 1,855,798

During 2022, the Authority earned approximately $17,836 in interest income on the above notes with Red Fox. As of June 30, 2022, the Authority was owed accrued interest of $70,448 from Red Fox.

Note 5 - Capital Assets

Primary Government

Capital asset activity for the primary government for the year ended June 30, 2022 is as follows:

	07/01/21 Balances	Increases	Decreases	Transfers	06/30/22 Balances
Capital assets not being depreciated					
Land	$ 3,070,335	$ -	$ (898,662)	$ -	$ 2,171,673
Construction in progress	225,217	445,770	(29,702)	(626,287)	14,998
Total capital assets not being depreciated	3,295,552	445,770	(928,364)	(626,287)	2,186,671
Capital assets being depreciated					
Buildings	26,057,409	-	(4,193,456)	626,287	22,490,240
Building improvements	13,890,707	-	(1,485,474)	-	12,405,233
Infrastructure	1,403,964	-	-	-	1,403,964
Equipment	866,768	-	(160,000)	-	706,768
Total capital assets being depreciated	42,218,848	-	(5,838,930)	626,287	37,006,205
Less accumulated depreciation for:					
Buildings	15,306,596	490,272	(2,872,654)	-	12,924,214
Building improvements	6,536,672	608,918	(946,938)	-	6,198,652
Infrastructure	270,585	39,618	-	-	310,203
Equipment	368,784	77,201	(28,000)	-	417,985
Total accumulated depreciation	22,482,637	1,216,009	(3,847,592)	-	19,851,054
Total capital assets being depreciated, net	19,736,211	(1,216,009)	(1,991,338)	626,287	17,155,151
Total capital assets, net	$ 23,031,763	$ (770,239)	$ (2,919,702)	$ -	$ 19,341,822

As of June 30, 2022, the Authority has no outstanding contracts for work to be completed.

Discretely Presented Component Unit

Capital asset activity for the discretely presented component unit for the year ended December 31, 2021 is as follows:

	01/01/21 Balances	Increases	Decreases	Transfers	12/31/21 Balances
Capital assets not being depreciated					
Land	$ 572,000	$ -	$ -	$ -	$ 572,000
Capital assets being depreciated					
Land Improvements	1,358,460	-	-	-	1,358,460
Buildings	3,570,867	-	-	-	3,570,867
Equipment	200,634	-	-	-	200,634
Total Being Depreciated	5,129,961	-	-	-	5,129,961
Accumulated Depreciation	591,614	241,115	-	-	832,729
Total capital assets being depreciated	4,538,347	(241,115)	-	-	4,297,232
Total capital assets, net	$ 5,110,347	$ (241,115)	$ -	$ -	$ 4,869,232

Note 6 - Long-Term Debt

Primary Government

Long-term debt activity for the primary government for the year ended June 30, 2022 is as follows:

	07/01/21	Increases	Decreases	06/30/22
Notes Payable	$ 2,028,796	$ -	$ (792,352)	$ 1,236,444

Long-term debt for the primary government as of June 30, 2022, consisted of the following:

$1,900,000 note payable to Western Security Bank, interest at 3.9%, due in varying monthly installments ranging from $9,085 to $14,940, including interest, from November 2016 to November 2036, unsecured	$ 1,236,444
Less: current maturities	(65,871)
	$ 1,170,573

Long-term debt maturities for the primary government are as follows:

Years Ending June 30,	Principal	Interest
2023	$ 65,871	$ 47,061
2024	67,779	44,473
2025	70,470	41,782
2026	73,268	38,984
2027	76,177	36,075
2028-2032	428,729	132,529
2033-2037	454,150	1,427
Total	$ 1,236,444	$ 342,331

Discretely Presented Component Unit

Long-term debt activity for Red Fox, the discretely presented component unit, for the year ended December 31, 2021 is as follows:

	01/01/21	Increases	Decreases	12/31/21
Notes Payable	$ 2,304,550	$ -	$ (7,394)	$ 2,297,156

Long-term debt for Red Fox as of December 31, 2021 consisted of the following:

4.12%, $482,698 note payable to U.S. Bank National, due in monthly installments of $2,338, due January 2034, secured by a security agreement, assignment of rent, and fixture financing statement	$ 457,147
Unamortized debt issuance costs, based on an effective interest rate of 4.63%	(15,789)
	441,358
2.07% note payable to HAB Development Corporation, annual payments to commence at completion of construction to the extent of available cash flow with entire balance due in November 2056, secured by a subordinate deed of trust	472,500
1.00% note payable to HAB Development Corporation, annual payments to commence at completion of construction to the extent of available cash flow with entire balance due in November 2056, secured by subordinate deed of trust	45,000
1.00% note payable to HAB Development Corporation, annual payments to commence at completion of construction to the extent of available cash flow with entire balance due in November 2056, secured by subordinate deed of trust	90,122
Non interest bearing note payable to the Housing Authority of Billings, drawn on maximum available construction loan proceeds of $1,248,176, payments to commence at completion of construction to the extent of available cash flow with entire balance due in November 2056, secured by a subordinate deed of trust	1,248,176
	2,297,156
Less: current maturities	(9,386)
	$ 2,287,770

Long-term debt maturities for Red Fox are as follows:

Years Ending December 31,	Principal
2022	$ 9,386
2023	9,780
2024	10,191
2025	10,619
2026	11,064
Thereafter	2,261,905
Unamortized debt issuance costs	(15,789)
Total	$ 2,297,156

Note 7 - Pension and Retirement Plan

Description of the Plans

The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State, and local governments, and certain employees of the Montana University System, and school districts. Benefits are established by state law and can only be amended by the Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the defined benefit and defined contribution retirement plans. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP).

Benefits Provided

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

Service retirement:

- Hired prior to July 1, 2011:
  - Age 60, 5 years of membership service;
  - Age 65, regardless of membership service; or
  - Any age, 30 years of membership service.

- Hired on or after July 1, 2011:
  - Age 65, 5 years of membership service;
  - Age 70, regardless of membership service.

Early retirement, actuarially reduced:

- Hired prior to July 1, 2011:
  - Age 50, 5 years of membership service; or
  - Any age, 25 years of membership service.

- Hired on or after July 1, 2011:
  - Age 55, 5 years of membership service;

Second Retirement (requires returning to PERS-covered employer or PERS service):

- Retired before January 1, 2016 and accumulate less than 2 years additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years additional service credit:
  - A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018).
  - No service credit for second employment;
  - Start the same benefit amount the month following termination; and
  - Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
- Retired before January 1, 2016 and accumulate at least 2 years of additional service credit:
  - A recalculated retirement benefit based on provisions in effect after the initial retirement; and
  - GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
- Retired on or after January 1, 2016 and accumulates 5 or more years of service credit:
  - The same retirement as prior to the return to service;
  - A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
  - GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

Member's highest average compensation (HAC)

- Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

Compensation Cap

- Hired on or after July 1, 2013 – 110% annual cap on compensation considered as a part of a member's highest average compensation.

Monthly benefit formula

- Members hired prior to July 1, 2011:
  - Less than 25 years of membership service: 1.785% of HAC per year of service credit;
  - 25 years of membership service or more: 2% of HAC per year of service credit.

- Members hired on or after July 1, 2011:
  - Less than 10 years of membership service: 1.5% of HAC per year of service credit;
  - 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
  - 30 years or more of membership service: 2% of HAC per year of service credit.

Guaranteed Annual Benefit Adjustment (GABA)
After the member has completed 12 months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
  a. 1.5% for each PERS is funded at or above 90%
  b. 1.5% reduced by 0.1% for each 2.0% PERS is funded below 90%; and
  c. 0% whenever the amortization period for PERS is 40 years or more.

Contributions
The state Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

Special Funding
The state of Montana, as the non-employer contributing entity, paid to the Plan, additional contributions that qualify as special funding. Those employers who received special funding are all participating employers.

Not Special Funding
Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are not accounted for as special funding for state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the table below.

	Member		State and Universities	Local Government		School Districts	
Fiscal Year	Hired < 7/1/11	Hired > 7/1/11	Employer	Employer	State	Employer	Sate
2022	7.900%	7.900%	8.970%	8.870%	0.100%	8.600%	0.370%
2021	7.900%	7.900%	8.870%	8.770%	0.100%	8.500%	0.370%
2020	7.900%	7.900%	8.770%	8.670%	0.100%	8.400%	0.370%
2019	7.900%	7.900%	8.670%	8.570%	0.100%	8.300%	0.370%
2018	7.900%	7.900%	8.570%	8.470%	0.100%	8.200%	0.370%
2017	7.900%	7.900%	8.470%	8.370%	0.100%	8.100%	0.370%
2016	7.900%	7.900%	8.370%	8.270%	0.100%	8.000%	0.370%
2015	7.900%	7.900%	8.270%	8.170%	0.100%	7.900%	0.370%
2014	7.900%	7.900%	8.170%	8.070%	0.100%	7.800%	0.370%
2012-2013	6.900%	7.900%	7.170%	7.070%	0.100%	6.800%	0.370%
2010-2011	6.900%		7.170%	7.070%	0.100%	6.800%	0.370%
2008-2009	6.900%		7.035%	6.935%	0.100%	6.800%	0.235%
2000-2007	6.900%		6.900%	6.800%	0.100%	6.800%	0.100%

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1, following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.

2. Employer contributions to the system:
   a. Effective July 1, 2014, following the 2013 Legislative Session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following an actuary valuation that shows the amortization period of the PERS-DBRP has dropped below 25 years and remains below the 25 years following the reduction of both the additional employer and member contribution rates.
   b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.
   c. The portion of employer contributions allocated to the PCR are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.

3. Non-Employer Contributions
   a. Special Funding
      i. The State contributes 0.1% of members' compensation on behalf of local government entities.
      ii. The State contributes 0.37% of members' compensation on behalf of local government entities.
      iii. The State contributed a Statutory Appropriation from the General Fund of $34,290,660.

Stand Alone Statements

The financial statements of the Montana Public Employees Retirement Board (PERB) *Comprehensive Annual Financial Report* (CAFR) and GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or the MPERA website at http://mpera.mt.gov/

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions.

- Investment Return 7.06%
- Admin Expense as % of Payroll 0.28%
- General Wage Growth* 3.50%
  *includes Inflation at 2.40%
- Merit Increases 0% to 4.80%
- Postretirement Benefit Increases
  Guaranteed Annual Benefit Adjustment
  After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, inclusive of other adjustments to the member's benefit.
    - 3.0% for members hired prior to July 1, 2007
    - 1.5% for members hired between July 1, 2007 and June 30, 2013
    - Members hired on or after July 1, 2013:
        a. 1.5% for each year PERS is funded at or above 90%
        b. 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%
        c. 0% whenever4 the amortization period for PERS is 40 years or more
- Mortality assumptions among contributing members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males.
- Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Mortality Tables with no projections.

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.06%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. The State contributes 0.1% of salaries for local governments and 0.37% for school districts. In addition, the State contributes a statutory appropriation from the general fund. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability**.** A municipal bond rate was not incorporated in the discount rate.

Target Allocations

The long-term rate of return as of June 30, 2021, was calculated using the average long-term capital market assumptions published in the Survey of Capital Market Assumptions 2021 Edition by Horizon Actuarial Service, LLC, yielding a median real return of 4.66%. The assumed inflation is based on the intermediate inflation assumption of 2.40% in the 2021 OASDI Trustees Report used by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.06%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021, are summarized in the table on the top of the next page. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation (78c & 78f) as of June 30, 2021, are summarized in the table below.

Asset Class	Target Asset Allocation	Real Rate of Return Arithmetic Basis
Cash	3.00%	-0.33%
Domestic equity	30.00%	5.90%
International Equity	17.00%	7.14%
Private Investments	15.00%	9.13%
Real Assets	5.00%	4.03%
Real Estate	9.00%	5.41%
Core Fixed Income	15.00%	1.14%
Non-Core Fixed Income	6.00%	3.02%
Total	100.00%	

Sensitivity Analysis

The following presents the Authority's sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The Net Pension Liability was calculated using the discount rate of 7.06%, as well as what the Net Pension Liability would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

	1.0% Decrease (6.06%)	Current Discount Rate	1.0% Increase (8.06%)
Employer's Net Pension Liability	$ 2,164,023	$ 1,363,298	$ 691,676

Summary of Significant Accounting Policies

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the Authority has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflow of Resources

GASB Statement 68 allows a measurement date of up to 12 months before the Authority's fiscal year-end can be utilized to determine the Plan's Total Pension Liability. The basis for the Total Pension Liability as of June 30, 2021, was determined by taking the results of the June 30, 2020, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the Authority's and the state of Montana's NPL for June 30, 2021, are displayed below. The Authority's proportionate share equals the ratio of the Authority's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for a particular employer to the total state contributions paid. The Authority recorded a liability of $1,363,298 as of June 30, 2021. The Authority's proportionate share was 0.075187 percent as of June 30, 2021, which was an decrease of 0.005357% from its proportion measured as of June 30, 2020.

	Net Pension Liability as of 6/30/2022	% of Collective NPL as of 6/30/2022
Employer proportionate share	$ 1,363,298	0.075187%
State of Montana proportionate share associated with employer	402,251	0.022184%
	$ 1,765,549	0.097371%

Changes in benefit terms: There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share: There were no changes between the measurement date of the collective NPL and the Authority's reporting date that are expected to have a significant effect on the Authority's proportionate share of the collective NPL. However, each employer may have unique circumstances that will impact the Authority's proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the Authority should disclose the amount of the expected resultant change in the Authority's proportionate share of the collective net pension liability, if known.

Pension Expense

	Pension Expense Year Ended 6/30/2022
Employer's proportionate share of PERS	$ 60,230
State of Montana proportionate share for employer	112,512
	$ 172,742

For the year ended June 30, 2022, the Authority recognized a Pension Expense of $60,230 for its proportionate share of the Plan's pension expense. The Authority recognized grant revenue of $112,512 for the support provided by the State of Montana for its proportionate share of the pension expense associated with the Authority.

Recognition of Deferred Inflows and Outflows

At June 30, 2022, the Authority reported its proportionate share of PERS' deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Actual vs. expected experience	$ 14,549	$ 9,870
Changes in assumptions	201,930	-
Actual vs. expected investment earnings	-	552,286
Changes in proportion share and differences between employer contributions and proportionate share of contributions	-	35,374
Employer contributions subsequent to the measurement date	115,937	-
	$ 332,416	$ 597,530

$115,937 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in Pension Expense as follows:

2023	$ 11,386
2024	(82,743)
2025	(133,391)
2026	(176,303)
2027	-
Thereafter	-

Defined Contribution Plan

The Authority contributes to the state of Montana Public Employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS-DCRP is administered by the PERB and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans.

Member and employer contribution rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the Authority's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

Employer contributions to the defined contribution plan were $16,397 in 2022.

Note 8 - Risk Management

The Authority's risk management activities include purchase of commercial insurance for employee health care, workers' compensation, buildings, personal property, loss of income, auto, employee dishonesty, boiler and machinery and general liability. The Authority retains no risk of loss except losses exceeding insurance coverage amounts. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. There have been no significant reductions in insurance coverage.

Note 9 - TCAP Grant

Whitetail Run Apartments, LLP received total TCAP funds of $2,658,141 in 2010 and 2011 from the Montana Board of Housing in lieu of receiving tax credits under the Low-Income Housing Tax Credit Program. TCAP funds are subject to the same limitations, including rent, income, use restrictions and compliance monitoring, as are projects awarded low income housing tax credits under Section 42 of the Internal Revenue Code. The Partnership must comply with these provisions for fifteen years. A violation of the terms of the agreement may require the Partnership to repay all or a portion of the funds.

Note 10 - HOME Funds

The Authority received funding used for the Red Fox project through a grant under the HOME program. Grants provided under the terms of the HOME program are subject to a variety of requirements, including period of affordability provisions for twenty years. In the event a project is not in compliance with the HOME provisions within the period of affordability, the full amount of the HOME grant for that project may need to be repaid by the Authority.

Note 11 - Related Party Transactions

Developer Fees

The Authority earns developer fees for the development of affordable housing based on its agreement with Red Fox Apartments LLLP (Red Fox). Developer fees are earned and received in accordance with its development agreement. During 2022, the Authority earned developer fee income of $0 from Red Fox. As of June 30, 2022, the Authority was owed $126,265 for developer fees.

Due from Related Party

The Authority has advanced funds to Red Fox throughout construction. As of June 30, 2022, the Authority was owed $88,094 from Red Fox. This amount is to be repaid from available cash flow of Red Fox.

Management Contract

The Authority has entered into a management agreement with Red Fox for services in management of the project. During 2022, the Authority earned $45,598 in management fee income from Red Fox.

Note 12 - Subsequent Event

Subsequent to year-end, the Authority purchased several parcels of land totaling $1,093,850. The land was purchased using existing cash.

Note 13 - Condensed Component Unit Information

Condensed component unit information for Whitetail Run Apartments, LLP, HAB Development Corporation, and HAB Education and Wellness Corporation, the Authority's blended component units, as of and for the year ended June 30, 2022 are summarized below. Blended component units Whitetail Run Apartments Development, LLC and Red Fox Developer, LLC had no significant balances or activity.

Condensed Statement of Net Position

	Whitetail Run Apartments, LLP	Elevate Property Management LLC	HAB Development Corporation	HAB Education & Wellness Corporation	Total
Assets					
Current Assets	$ 399,310	$ 8,896	$ 644,055	$ 11,411	$ 1,063,672
Capital Assets	3,148,996	-	6,466,475	-	9,615,471
Other Assets	-	-	582,509	-	582,509
Total Assets	3,548,306	8,896	7,693,039	11,411	11,261,652
Deferred Outflows - Pension	6,599	12	10,283	-	16,894
Total Assets and Deferred Outflows	$ 3,554,905	$ 8,908	$ 7,703,322	$ 11,411	$ 11,278,546
Liabilities					
Current Liabilities	$ 105,259	$ 2,298	$ 153,943	$ -	$ 261,500
Noncurrent Liabilities	720,378	47	615,800	-	1,336,225
Total Liabilities	825,637	2,345	769,743	-	1,597,725
Deferred Inflows - Pension	11,862	22	18,485	-	30,369
Net Position	2,717,406	6,541	6,915,094	11,411	9,650,452
Total Liabilities, Deferred Inflows, and Net Position	$ 3,554,905	$ 8,908	$ 7,703,322	$ 11,411	$ 11,278,546

Condensed Statement of Revenues, Expenses and Changes in Net Position

	Whitetail Run Apartments, LLP	Elevate Property Management LLC	HAB Development Corporation	HAB Education & Wellness Corporation	Total
Operating Revenues					
Dwelling rental	$ 304,533	$ -	$ 536,719	$ -	$ 841,252
Housing assistance program	-	-	62,548	-	62,548
Total Operating Revenues	304,533	-	599,267	-	903,800
Operating Expenses					
Occupancy and payments to landlords	125,665	-	244,114	-	369,779
Maintenance	63,665	-	187,327	-	250,992
Administrative	99,348	-	209,541	980	309,869
Utilities	14,979	-	62,713	-	77,692
Tenant services	546	-	12,210	-	12,756
Other	20,174	-	18,537	-	38,711
Total Operating Expenses	324,377	-	734,442	980	1,059,799
Operating Income (Loss)	(19,844)	-	(135,175)	(980)	(155,999)
Nonoperating Income (Expenses)					
Interest income	279	-	17,464	5	17,748
Other income	10,827	5	31,930	-	42,762
Loss (gain) on disposition of assets	-	-	(29,702)	-	(29,702)
Pension income (expense)	15,041	121	12,971		28,133
Interest expense	(47,476)	-	(47,196)	-	(94,672)
Total Nonoperating Income (Expense)	(21,329)	126	(14,533)	5	(35,731)
Transfers in	-	-	1,198,257	-	1,198,257
Transfers out	-	-	-	-	-
Change in Net Position	(41,173)	126	1,048,549	(975)	1,006,527
Net Position, Beginning of Year	2,758,579	6,415	5,866,545	12,386	8,643,925
Net Position, End of Year	$ 2,717,406	$ 6,541	$ 6,915,094	$ 11,411	$ 9,650,452

Condensed Statement of Cash Flows

	Whitetail Run Apartments, LLP	Elevate Property Management LLC	HAB Development Corporation	HAB Education & Wellness Corporation	Total
Net Cash Provided By (Used For)					
Operating activities	$ 63,912	$ (5)	$ 1,279,168	$ (980)	$ 1,342,095
Non-capital financing activities	10,827	5	31,930	-	42,762
Transfers to other entities	-	-	1,198,257	-	1,198,257
Capital and related financing activities	81,638	-	(2,438,820)	-	(2,357,182)
Investing activities	279	-	100,271	5	100,555
Net increase (decrease) in cash and cash equivalents	156,656	-	170,806	(975)	326,487
Cash and Cash Equivalents, Beginning of Year	242,173	8,896	383,286	12,386	646,741
Cash and Cash Equivalents, End of Year	$ 398,829	$ 8,896	$ 554,092	$ 11,411	$ 973,228

Required Supplementary Information
June 30, 2022

Housing Authority of Billings, Montana

Schedule of Employer's Share of Net Pension Liability
MPERA
Last 10 Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016
Employer's proportion of the net pension liability (asset)	0.0752%	0.0805%	0.0737%	0.0788%	0.0889%	0.0965%	0.0877%
Employer's proportionate share of the net pension liability (asset)	$1,363,298	$2,124,917	$1,539,703	$1,643,704	$1,732,068	$1,644,053	$1,225,931
State of Montana's proportionate share of the Net Pension Liability associated with the Employer	$402,251	$669,436	$501,344	$549,241	$23,062	$20,088	$15,058
Total	$1,765,549	$2,794,353	$2,041,047	$2,192,945	$1,755,130	$1,664,141	$1,240,989
Employer's covered payroll	$1,328,085	$1,351,393	$1,215,366	$1,295,151	$1,102,662	$1,156,129	$1,023,474
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	102.65%	157.24%	126.69%	126.91%	157.08%	142.20%	119.78%
Plan fiduciary net position as a percentage of the total pension liability	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%

*The amounts presented above for each fiscal year were determined as of June 30th, the measurement date, which is one year prior to the Employer's fiscal year. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Schedule of Employer Contributions
MPERA
Last 10 Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016
Statutorily required contribution	$115,937	$117,693	$118,400	$104,530	$109,699	$92,340	$96,636
Plan Choice Rate Required Contributions	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,707
Contributions in relation to the statutorily required contribution	$115,937	$117,693	$118,400	$104,530	$109,699	$92,340	$98,342
Contribution deficiency (excess)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Employer's covered payroll	$1,307,066	$1,328,085	$1,351,393	$1,215,366	$1,295,151	$1,102,662	$1,156,129
Contributions as a percentage of covered payroll	8.87%	8.86%	8.76%	8.60%	8.47%	8.37%	8.51%

* The amounts presented above for each fiscal year were determined as of June 30th. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Note A - Changes of Benefit Terms

The following changes to the plan provisions were made as identified:

2017 Legislative Changes:
Working Retiree Limitations - for PERS

- Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

Refunds

1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
2) Terminating members with accumulated contributions between $200 and $1,000 who wish to rollover their refund must do so within 90 days of termination of service.
3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts-Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump Sum Payouts

- Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefits.

Disabled PERS Defined Contribution (DC) Members

PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who become disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

Note B - Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 2020 Experience Study:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increases	3.50% to 8.47%
Asset valuation method	4-year smooth market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense	0.28%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expenses.

Supplementary Information
June 30, 2022

Housing Authority of Billings, Montana

Housing Authority of Billings, Montana
Schedule of Financial Position by Program
June 30, 2022

Assets and Deferred Outflows	Public Housing Operating Fund	Housing Assistance Payments Program D-76-040	Section 8 Contract Administrator			FSS Coordinator	Public Housing Capital Fund	HAB Development Corporation					
			State Vouchers	Local Vouchers	Mainstream Vouchers			Spring Gardens	Old Town Square	Westchester Square	Pheasant Home	Falcon Run	Laurel Gardens
Current Assets													
Cash and cash equivalents	$ 919,601	$ 911,095	$ 4,498	$ 902,599	$ 24	$ -	$ -	$ 210,499	$ 111,176	$ 39	$ 128,910	$ 61,975	$ 23
Restricted cash	11,178,621	-	-	71,951	-	-	-	-	-	-	-	-	-
Tenant security deposits	70,368	31,308	-	-	-	-	-	9,000	6,075	1,650	11,442	2,540	10,763
Receivables													
Due from HUD	9,790	-	-	-	1,087	-	-	-	-	-	-	-	-
Notes receivable - current	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from related party	-	-	-	-	-	-	-	-	-	-	-	-	-
Tenant and other	4,831	2,596	-	19,275	-	-	-	2,230	3,427	2,854	-	354	2,004
Allowance for doubtful accounts	(236)	-	-	(112)	-	-	-	-	-	-	-	-	-
Certificates of deposit	668,082	-	-	-	-	-	-	-	76,580	-	-	-	-
Due from other programs	-	-	-	-	-	-	-	-	-	-	2,155	359	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current assets	12,851,057	944,999	4,498	993,713	1,111	-	-	221,729	197,258	4,543	142,507	65,228	12,790
Net Property and Equipment													
Land	1,006,257	200,000	-	-	-	-	-	1	-	32,016	34,051	-	274,378
Buildings	8,581,391	2,322,693	-	-	-	-	-	832,699	804,909	600,662	3,184,959	992,773	760,840
Building improvements	8,774,988	2,203,558	-	-	-	-	-	387,319	6,400	28,500	-	-	149,237
Infrastructure	-	-	-	-	-	-	-	-	-	-	-	382,003	-
Equipment	432,232	82,619	-	27,636	-	-	-	41,890	-	-	-	87,677	-
Construction in progress	-	-	-	-	-	-	-	-	-	-	-	-	-
	18,794,868	4,808,870	-	27,636	-	-	-	1,261,909	811,309	661,178	3,219,010	1,462,453	1,184,455
Accumulated depreciation	(12,892,040)	(2,791,523)	-	(27,636)	-	-	-	(785,266)	(391,819)	(200,908)	(550,266)	(132,760)	(72,820)
Total Property	5,902,828	2,017,347	-	-	-	-	-	476,643	419,490	460,270	2,668,744	1,329,693	1,111,635
Other Assets													
Other assets	-	-	-	-	-	-	-	25	-	-	-	-	-
Notes receivable-noncurrent	-	-	-	-	-	-	-	517,500	-	-	-	-	-
Developer fees receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	64,984	-	-	-	-	-
Total other assets	-	-	-	-	-	-	-	582,509	-	-	-	-	-
Deferred Outflow of Resources	71,616	29,910	26,074	56,631	1,983	-	-	3,993	1,764	566	1,731	87	2,142
	$ 18,825,501	$ 2,992,256	$ 30,572	$ 1,050,344	$ 3,094	$ -	$ -	$ 1,284,874	$ 618,512	$ 465,379	$ 2,812,982	$ 1,395,008	$ 1,126,567

Assets and Deferred Outflows	Whitetail Square	HAB Education & Wellness Corporation	Tax Credit Project Whitetail Run	Elevate Property Management	HAB Management	COCC	Development Fund	Elimination	Total
Current Assets									
Cash and cash equivalents	$ 107,746	$ 11,411	$ 181,375	$ 8,896	$ 9,562	$ 746,197	$ 1,259,626	$ -	$ 5,575,252
Restricted cash	-	-	194,621	-	-	-	-	-	11,445,193
Tenant security deposits	-	-	22,833	-	-	-	-	-	165,979
Receivables									-
Due from HUD	-	-	-	-	-	-	-	-	10,877
Notes receivable - current	-	-	-	-	-	-	58,123	(58,123)	-
Due from related party	-	-	-	-	-	-	88,094	-	88,094
Tenant	6,318	-	481	-	-	1,961	10,358	-	56,689
Allowance for doubtful accounts	-	-	-	-	-	-	-	-	- (348)
Certificates of deposit	-	-	-	-	-	-	-	-	744,662
Due from other programs	793	-	-	-	46,429	167,930	27,823	(245,489)	-
Prepaid expenses	-	-	-	-	-	1,669	-	-	1,669
Total current assets	114,857	11,411	399,310	8,896	55,991	917,757	1,444,024	(303,612)	18,088,067
Net Property and Equipment									
Land	161,537	-	58,033	-	-	-	405,400	-	2,171,673
Buildings	-	-	3,724,859	-	-	-	684,455	-	22,490,240
Building improvements	-	-	506,445	-	-	-	848,626	(499,840)	12,405,233
Infrastructure	860,791	-	-	-	-	-	161,170	-	1,403,964
Equipment	-	-	13,849	-	-	-	20,865	-	706,768
Construction in progress	-	-	-	-	-	14,998	-	-	14,998
	1,022,328	-	4,303,186	-	-	14,998	2,120,516	(499,840)	39,192,876
Accumulated depreciation	(215,198)	-	(1,154,190)	-	-	-	(774,084)	137,456	(19,851,054)
Total Property	807,130	-	3,148,996	-	-	14,998	1,346,432	(362,384)	19,341,822
Other Assets									
Other assets	-	-	-	-	-	-	-	-	25
Notes receivable-noncurrent	-	-	-	-	-	-	2,595,280	(1,256,982)	1,855,798
Developer fees receivable	-	-	-	-	-	-	126,265	-	126,265
Interest receivable	-	-	-	-	-	-	13,190	(7,726)	70,448
Total other assets	-	-	-	-	-	-	2,734,735	(1,264,708)	2,052,536
Deferred Outflow of Resources	69	-	6,599	12	8,031	114,947	6,261	-	332,416
	$ 922,056	$ 11,411	$ 3,554,905	$ 8,908	$ 64,022	$ 1,047,702	$ 5,531,452	$ (1,930,704)	$ 39,814,841

Housing Authority of Billings, Montana
Schedule of Financial Position by Program
June 30, 2022

Liabilities, Deferred Inflows, and Net Position	Public Housing Operating Fund	Housing Assistance Payments Program D-76-040	Section 8 Contract Administrator			FSS Coordinator	Public Housing Capital Fund	HAB Development Corporation					
			State Vouchers	Local Vouchers	Mainstream Vouchers			Spring Gardens	Old Town Square	Westchester Square	Pheasant Home	Falcon Run	Laurel Gardens
Current Liabilities													
Accounts payable	$ 30,955	$ 41,817	$ 592	$ 5,962	$ 1,458	$ -	$ -	$ 2,554	$ 639	$ -	$ 4,767	$ 825	$ 5,432
Due to other programs	57,733	15,523	14,386	51,592	23,252	-	-	2,155	563	9,253	-	-	36,358
Prepaid rent	-	-	-	-	-	-	-	-	635	2,493	6,371	-	1,500
Accrued liabilities	4,995	-	-	-	-	-	-	-	-	-	-	-	-
Accrued compensated absences, current	18,057	4,604	4,029	4,730	804			351	191	398	405	90	1,375
Accrued interest payable	2,433	-	-	-	-	-	-	-	-	-	-	-	-
Tenant security deposits payable	70,368	31,308	-	-	-	-	-	9,000	6,075	1,650	11,442	2,540	10,763
FSS escrow obligations	876	-	-	69,271	-	-	-	-	-	-	-	-	-
Current portion of long-term debt	65,871	-	-	-	-	-	-	-	-	-	36,118	-	-
Total current liabilities	251,288	93,252	19,007	131,555	25,514	-	-	14,060	8,103	13,794	59,103	3,455	55,428
Long-Term Liabilities													
Long-term debt - net of current portion	1,170,573	-	-	-	-	-	-	-	-	-	565,810	-	-
Accrued compensated absences	43,133	11,203	-	-	976	-	-	979	624	677	1,059	190	4,288
Net pension liability	293,708	122,667	106,932	232,255	8,132	-	-	16,377	7,234	2,320	7,097	358	8,787
Total Long-Term Liabilities	1,507,414	133,870	106,932	232,255	9,108	-	-	17,356	7,858	2,997	573,966	548	13,075
Total Liabilities	1,758,702	227,122	125,939	363,810	34,622	-	-	31,416	15,961	16,791	633,069	4,003	68,503
Deferred Inflow of Resources	128,731	53,764	46,868	101,797	3,564	-	-	7,178	3,171	1,017	3,111	157	3,851
Net Position													
Net investment in capital assets	4,666,384	2,017,347	-	-	-	-	-	476,643	419,490	460,270	2,066,816	1,329,693	1,111,635
Restricted	11,177,745	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted	1,093,939	694,023	(142,235)	584,737	(35,092)	-	-	769,637	179,890	(12,699)	109,986	61,155	(57,422)
Total net position	16,938,068	2,711,370	(142,235)	584,737	(35,092)	-	-	1,246,280	599,380	447,571	2,176,802	1,390,848	1,054,213
	$ 18,825,501	$ 2,992,256	$ 30,572	$ 1,050,344	$ 3,094	$ -	$ -	$ 1,284,874	$ 618,512	$ 465,379	$ 2,812,982	$ 1,395,008	$ 1,126,567

Liabilities, Deferred Inflows, and Net Position	Whitetail Square	HAB Education & Wellness Corporation	Tax Credit Project Whitetail Run	Elevate Property Management	HAB Management	COCC	Development Fund	Elimination	Total
Current Liabilities									
Accounts payable	$ 974	$ -	$ 2,832	$ -	$ 6,318	$ 28,345	$ 856	$ -	$ 134,326
Due to other programs	-	-	32,376	2,298	-	-	-	(245,489)	-
Prepaid rent	-	-	16,668	-	-	-	-	-	27,667
Accrued liabilities	207	-	-	-	-	72,978	-	-	78,180
Accrued compensated absences, current			819	-	767	26,932	1,312	-	64,864
Accrued interest payable	-	-	7,726		-	-	-	(7,726)	2,433
Tenant security deposits payable	-	-	22,833	-	-	-	-	-	165,979
FSS escrow obligations	-	-	-	-	-	-	-	-	70,147
Current portion of long-term debt	-	-	22,005	-	-	-	-	(58,123)	65,871
Total current liabilities	1,181	-	105,259	2,298	7,085	128,255	2,168	(311,338)	609,467
Long-Term Liabilities									
Long-term debt - net of current portion	-	-	691,172	-	-	-	-	(1,256,982)	1,170,573
Accrued compensated absences	-	-	2,142	-	2,409	46,171	-	-	113,851
Net pension liability	283	-	27,064	47	32,938	471,420	25,679	-	1,363,298
Total Long-Term Liabilities	283	-	720,378	47	35,347	517,591	25,679	(1,256,982)	2,647,722
Total Liabilities	1,464	-	825,637	2,345	42,432	645,846	27,847	(1,568,320)	3,257,189
Deferred Inflow of Resources	124	-	11,862	22	14,436	206,622	11,255	-	597,530
Net Position									
Net investment in capital assets	807,130	-	2,435,819	-	-	14,998	1,346,432	952,721	18,105,378
Restricted	-	-	-	-	-	-	-	-	11,177,745
Unrestricted	113,338	11,411	281,587	6,541	7,154	180,236	4,145,918	(1,315,105)	6,676,999
Total net position	920,468	11,411	2,717,406	6,541	7,154	195,234	5,492,350	(362,384)	35,960,122
	$ 922,056	$ 11,411	$ 3,554,905	$ 8,908	$ 64,022	$ 1,047,702	$ 5,531,452	$ (1,930,704)	$ 39,814,841

Housing Authority of Billings, Montana

Schedule of Revenue, Expenses and Changes in Net Position by Program

Year Ended June 30, 2022

	Public Housing Operating Fund	Housing Assistance Payments Program D-76-040	Section 8 Contract Administrator			FSS Coordinator	Public Housing Capital Fund	HAB Development Corporation					
			State Vouchers	Local Vouchers	Mainstream Vouchers			Spring Gardens	Old Town Square	Westchester Square	Pheasant Home	Falcon Run	Laurel Gardens
Operating Revenue													
Housing assistance program receipts	$ -	$ 527,465	$ -	$ 4,245,552	$ 75,338	$ 57,443	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,548
Dwelling rental	786,930	403,363	-	-	-	-	-	141,782	67,716	26,560	150,200	32,880	117,581
Operating subsidy	977,753	-	-	-	-	-	9,790	-	-	-	-	-	-
Other government grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration and management fees	-	-	281,040	-	-	-	-	-	-	-	-	-	-
Other income	102,661	12,785	8,825	39,539	671	-	-	10,800	4,706	1,321	7,445	765	6,893
Total operating revenue	1,867,344	943,613	289,865	4,285,091	76,009	57,443	9,790	152,582	72,422	27,881	157,645	33,645	187,022
Operating Expenses													
Occupancy and payments to landlords	722,299	168,405	7,500	3,955,049	133,596	44,517	-	47,349	24,043	17,067	82,008	38,920	34,727
Maintenance	635,452	131,952	17,505	22,308	328	-	9,790	29,126	20,480	26,059	33,289	8,325	70,048
Administration	883,758	255,735	232,640	390,777	28,803	-	-	44,268	23,517	7,733	68,966	10,777	54,280
Utilities	182,519	114,364	-	-	-	-	-	9,254	6,259	2,855	2,744	8,092	33,509
Tenant services	4,414	69,276	-	39,695	-	12,926	-	(32)	32	-	48	456	11,706
Other	90,587	5,406	-	9,795	-	-	-	5,988	(822)	908	9,453	1,714	1,296
Total operating expense	2,519,029	745,138	257,645	4,417,624	162,727	57,443	9,790	135,953	73,509	54,622	196,508	68,284	205,566
Operating Income (Loss)	(651,685)	198,475	32,220	(132,533)	(86,718)	-	-	16,629	(1,087)	(26,741)	(38,863)	(34,639)	(18,544)
Nonoperating Revenue (Expenses)													
Interest and investment income	4,139	143	26	388	10	-	-	16,873	425	7	126	26	7
Gain on insurance recovery	-	64,860	-	-	-	-	-	-	-	-	-	-	
Gain (loss) on sale of property and equipment	11,002,016	-	-	-	-	-	-	-	-	-	-	(29,702)	-
Pension income (expense)	58,588	32,668	(1,727)	72,469	(9,708)	-	-	11,052	3,878	1,346	3,535	84	(6,924)
Interest expense	(49,630)	-	-	-	-	-	-	-	-	-	(16,148)	-	(31,048)
Total nonoperating revenue (expense)	11,015,113	97,671	(1,701)	72,857	(9,698)	-	-	27,925	4,303	1,353	(12,487)	(29,592)	(37,965)
Income (Loss) Before Contributions and Transfers	10,363,428	296,146	30,519	(59,676)	(96,416)	-	-	44,554	3,216	(25,388)	(51,350)	(64,231)	(56,509)
Capital Contributions													
HUD capital grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Income (Loss) Before Transfers	10,363,428	296,146	30,519	(59,676)	(96,416)	-	-	44,554	3,216	(25,388)	(51,350)	(64,231)	(56,509)
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	1,198,257
Transfers out	(1,198,257)	-	(150,000)	-	-	-	-	-	-	-	-	-	-
Changes in Net Position	9,165,171	296,146	(119,481)	(59,676)	(96,416)	-	-	44,554	3,216	(25,388)	(51,350)	(64,231)	1,141,748
Net Position, Beginning Of Year	7,772,897	2,415,224	(22,754)	644,413	61,324	-	-	1,201,726	596,164	472,959	2,228,152	1,455,079	(87,535)
Net Position, End Of Year	$ 16,938,068	$ 2,711,370	$ (142,235)	$ 584,737	$ (35,092)	$ -	$ -	$ 1,246,280	$ 599,380	$ 447,571	$ 2,176,802	$ 1,390,848	$ 1,054,213

Housing Authority of Billings, Montana

Schedule of Revenue, Expenses and Changes in Net Position by Program

Year Ended June 30, 2022

	Whitetail Square	HAB Education & Wellness Corporation	Tax Credit Project Whitetail Run	Elevate Property Management	HAB Management	COCC	Development Fund	Elimination	Total
Operating Revenue									
Housing assistance program receipts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,968,346
Dwelling rental	-	-	304,533	-	-	-	8,400	-	2,039,945
Operating subsidy	-	-	-	-	-	-	-	-	987,543
Other government grants	-	-	-	-	-	-	287,158	-	287,158
Administration fees	-	-	-	-	45,598	1,361,697	-	(1,564,684)	123,651
Other income	6,341	-	10,827	5	2,718	40,956	158,038	(6,318)	408,978
Total operating revenue	6,341	-	315,360	5	48,316	1,402,653	453,596	(1,571,002)	8,815,621
Operating Expenses									
Occupancy and payments to landlords	21,520	-	125,665	-	-	108,000	115,231	(369,871)	5,276,025
Maintenance	8,680	-	63,665	-	(1)	470,324	2,449	(385,941)	1,163,838
Administration	439	980	99,348	-	47,517	834,229	53,896	(827,686)	2,209,977
Utilities	234	-	14,979	-	-	19,435	9,363	-	403,607
Tenant services	-	-	546	-	-	6,772	83,693	-	229,532
Other	4,326	-	20,174	-	-	778	4,031	-	153,634
Total operating expense	35,199	980	324,377	-	47,516	1,439,538	268,663	(1,583,498)	9,436,613
Operating Income (Loss)	(28,858)	(980)	(9,017)	5	800	(36,885)	184,933	12,496	(620,992)
Nonoperating Revenue (Expenses)									
Interest and investment income	41	5	279	-	7	195	65,037	(63,624)	24,110
Gain on insurance recovery	-	-	-	-	-	-	-	-	64,860
Gain (loss) on sale of property and equipment	-	-	-	-	-	-	(356,959)	-	10,615,355
Pension income (expense)	577	-	15,041	121	11,503	(153,179)	(39,324)	-	-
Interest expense	-	-	(47,476)	-	-	-	-	63,624	(80,678)
Total nonoperating revenue (expense)	618	5	(32,156)	121	11,510	(152,984)	(331,246)	-	10,623,647
Income (Loss) Before Contributions and Transfers	(28,240)	(975)	(41,173)	126	12,310	(189,869)	(146,313)	12,496	10,002,655
Capital Contributions									
HUD capital grants	-	-	-	-	-	-	-	-	-
Income (Loss) Before Transfers	(28,240)	(975)	(41,173)	126	12,310	(189,869)	(146,313)	12,496	10,002,655
Transfers in	-	-	-	-	-	-	150,000	-	1,348,257
Transfers out	-	-	-	-	-	-	-	-	(1,348,257)
Changes in Net Position	(28,240)	(975)	(41,173)	126	12,310	(189,869)	3,687	12,496	10,002,655
Net Position, Beginning Of Year	948,708	12,386	2,758,579	6,415	(5,156)	385,103	5,488,663	(374,880)	25,957,467
Net Position, End Of Year	$ 920,468	$ 11,411	$ 2,717,406	$ 6,541	$ 7,154	$ 195,234	$ 5,492,350	$ (362,384)	$ 35,960,122

Section II – Single Audit
June 30, 2022

Housing Authority of Billings, Montana

Housing Authority of Billings, Montana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Housing and Urban Development			
Housing Voucher Cluster			
Section 8 Housing Choice Vouchers	14.871	N/A	$ 4,245,552
Mainstream Vouchers	14.879	N/A	75,338
Total Housing Voucher Cluster			4,320,890
U.S. Department of Housing and Urban Development/			
Public and Indian Housing	14.850	N/A	977,753
Total Public and Indian Housing			977,753
U.S. Department of Housing and Urban Development/			
Public Housing Capital Fund - 2021	14.872	N/A	9,790
Total Public Housing Capital Fund			9,790
U.S. Department of Treasury			
Passed through the State of Montana			
COVID 19 - Emergency Rental Assistance Program	21.023	N/A	5,739
Total Treasury			5,739
U.S. Department of Housing and Urban Development/			
Section 8 Project-Based Cluster			
Section 8 New Construction and Substantial Rehabilitation	14.182	N/A	527,465
Section 8 New Construction and Substantial Rehabilitation	14.182	N/A	62,548
Total Housing Voucher Cluster			590,013
U.S. Department of Housing and Urban Development/			
FSS Coordinator Grant	14.896	N/A	57,443
Total Federal Financial Assistance			$ 5,961,628

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Housing Authority of Billings, Montana (the Authority) under programs of the federal government for the year ended June 30, 2022. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Authority.

Note B – Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance. No federal financial assistance has been provided to subrecipients.

Note C – Indirect Cost Rate

The Authority does not draw for indirect administrative expenses and has not elected to use the 10% de minimis cost rate.

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Commissioners
Housing Authority of Billings, Montana
Billings, Montana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities and discretely presented component unit of Housing Authority of Billings, Montana (the Authority), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Authority's basic financial statements and have issued our report thereon dated December 15, 2022. The financial statements of Red Fox Apartments, LLC were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances or reportable noncompliance associated with the discretely presented component unit.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Housing Authority of Billings, Montana's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bismarck, North Dakota
December 15, 2022

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance

Board of Commissioners
Housing Authority of Billings, Montana
Billings, Montana

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Housing Authority of Billings, Montana's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Housing Authority of Billings, Montana's major federal program for the year ended June 30, 2022. Housing Authority of Billings, Montana's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Housing Authority of Billings, Montana complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Housing Authority of Billings, Montana and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of Housing Authority of Billings, Montana's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Housing Authority of Billings, Montana's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Housing Authority of Billings, Montana's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Housing Authority of Billings, Montana's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Housing Authority of Billings, Montana's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Housing Authority of Billings, Montana's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Housing Authority of Billings, Montana's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Bismarck, North Dakota
December 15, 2022

Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing/CFDA Number
Housing Voucher Cluster	14.871 / 14.879

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None Reported

Section III – Federal Award Findings and Questioned Costs

None Reported

Financial Data Schedules (FDS)
June 30, 2022

Housing Authority of Billings, Montana

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	Project Total	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.182 N/C S/R Section 8 Programs
111 Cash - Unrestricted	$919,601	$264,935	$714,304		$911,095
112 Cash - Restricted - Modernization and Development			$194,621		
113 Cash - Other Restricted	$11,177,745	$144,880			
114 Cash - Tenant Security Deposits	$70,368	$18,772	$64,303		$31,308
115 Cash - Restricted for Payment of Current Liabilities	$876				
100 Total Cash	$12,168,590	$428,587	$973,228	$0	$942,403
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects	$9,790				
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous					
126 Accounts Receivable - Tenants	$4,831	$1,513	$12,234		$3,091
126.1 Allowance for Doubtful Accounts -Tenants	-$236	$0	$0		-$495
126.2 Allowance for Doubtful Accounts - Other	$0	$0			
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable			$64,984		
120 Total Receivables, Net of Allowances for Doubtful Accounts	$14,385	$1,513	$77,218	$0	$2,596
131 Investments - Unrestricted	$668,082		$76,580		
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets					
143 Inventories					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	Project Total	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.182 N/C S/R Section 8 Programs
143.1 Allowance for Obsolete Inventories					
144 Inter Program Due From			$0		
145 Assets Held for Sale					
150 Total Current Assets	$12,851,057	$430,100	$1,127,026	$0	$944,999
161 Land	$1,006,257	$572,000	$398,479		$200,000
162 Buildings	$17,356,379	$4,929,327	$11,979,602		$4,526,251
163 Furniture, Equipment & Machinery - Dwellings	$432,232	$200,634	$143,416		$82,619
164 Furniture, Equipment & Machinery - Administration					
165 Leasehold Improvements					
166 Accumulated Depreciation	-$12,892,040	-$832,729	-$3,288,029		-$2,791,523
167 Construction in Progress					
168 Infrastructure			$382,003		
160 Total Capital Assets, Net of Accumulated Depreciation	$5,902,828	$4,869,232	$9,615,471	$0	$2,017,347
171 Notes, Loans and Mortgages Receivable - Non-Current			$517,500		
172 Notes, Loans, & Mortgages Receivable - Non Current - Past			$0		
173 Grants Receivable - Non Current					
174 Other Assets	$0	$24,582	$25		
176 Investments in Joint Ventures					
180 Total Non-Current Assets	$5,902,828	$4,893,814	$10,132,996	$0	$2,017,347
200 Deferred Outflow of Resources	$71,616		$16,894		$29,910
290 Total Assets and Deferred Outflow of Resources	$18,825,501	$5,323,914	$11,276,916	$0	$2,992,256

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	Project Total	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.182 N/C S/R Section 8 Programs
311 Bank Overdraft					
312 Accounts Payable <= 90 Days	$35,950	$17,226	$45,600		$41,817
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable					
322 Accrued Compensated Absences - Current Portion	$18,057		$3,629		$4,604
324 Accrued Contingency Liability					
325 Accrued Interest Payable	$2,433	$58,294	$7,726		
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits	$70,368	$18,772	$64,303		$31,308
342 Unearned Revenue					
343 Current Portion of Long-term Debt - Capital	$65,871	$9,386	$58,123		
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities		$88,094			
346 Accrued Liabilities - Other	$876	$17,083			
347 Inter Program - Due To	$57,733		$80,489		$15,523
348 Loan Liability - Current					
310 Total Current Liabilities	$251,288	$208,855	$259,870	$0	$93,252
351 Long-term Debt, Net of Current - Capital Projects/Mortgage	$1,170,573	$2,287,770	$1,256,982		
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other		$126,265			
354 Accrued Compensated Absences - Non Current	$43,133		$9,959		$11,203
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 06/30/2022

	Project Total	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.182 N/C S/R Section 8 Programs
357 Accrued Pension and OPEB Liabilities	$293,708		$69,284		$122,667
350 Total Non-Current Liabilities	$1,507,414	$2,414,035	$1,336,225	$0	$133,870
300 Total Liabilities	$1,758,702	$2,622,890	$1,596,095	$0	$227,122
400 Deferred Inflow of Resources	$128,731		$30,369		$53,764
508.4 Net Investment in Capital Assets	$4,666,384	$2,572,076	$8,300,366	$0	$2,017,347
511.4 Restricted Net Position	$11,177,745			$0	
512.4 Unrestricted Net Position	$1,093,939	$128,948	$1,350,086	$0	$694,023
513 Total Equity - Net Assets / Position	$16,938,068	$2,701,024	$9,650,452	$0	$2,711,370
600 Total Liabilities, Deferred Inflows of Resources and Equity -	$18,825,501	$5,323,914	$11,276,916	$0	$2,992,256

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	1 Business Activities	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	21.023 Emergency Rental Assistance Program
111 Cash - Unrestricted	$1,376,934	$4,498	$24	$902,599	
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted					
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities				$71,951	
100 Total Cash	$1,376,934	$4,498	$24	$974,550	$0
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects			$1,087	$0	
124 Accounts Receivable - Other Government				$13,078	
125 Accounts Receivable - Miscellaneous	$98,452				
126 Accounts Receivable - Tenants	$6,318		$0	$65	$0
126.1 Allowance for Doubtful Accounts -Tenants	$0		$0	$0	$0
126.2 Allowance for Doubtful Accounts - Other	$0		$0	$0	
127 Notes, Loans, & Mortgages Receivable - Current	$58,123				
128 Fraud Recovery				$6,132	
128.1 Allowance for Doubtful Accounts - Fraud				-$112	
129 Accrued Interest Receivable	$13,190				
120 Total Receivables, Net of Allowances for Doubtful Accounts	$176,083	$0	$1,087	$19,163	$0
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets					
143 Inventories					
143.1 Allowance for Obsolete Inventories					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	1 Business Activities	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	21.023 Emergency Rental Assistance Program
144 Inter Program Due From	$75,045				
145 Assets Held for Sale					
150 Total Current Assets	$1,628,062	$4,498	$1,111	$993,713	$0
161 Land	$566,937				
162 Buildings	$1,527,602				
163 Furniture, Equipment & Machinery - Dwellings	$20,865				
164 Furniture, Equipment & Machinery - Administration				$27,636	
165 Leasehold Improvements					
166 Accumulated Depreciation	-$989,282			-$27,636	
167 Construction in Progress	$5,479				
168 Infrastructure	$1,021,961				
160 Total Capital Assets, Net of Accumulated Depreciation	$2,153,562	$0	$0	$0	$0
171 Notes, Loans and Mortgages Receivable - Non-Current	$2,595,280				
172 Notes, Loans, & Mortgages Receivable - Non Current - Past	$0				
173 Grants Receivable - Non Current					
174 Other Assets	$126,265				
176 Investments in Joint Ventures					
180 Total Non-Current Assets	$4,875,107	$0	$0	$0	$0
200 Deferred Outflow of Resources	$14,361	$26,074	$1,983	$56,631	
290 Total Assets and Deferred Outflow of Resources	$6,517,530	$30,572	$3,094	$1,050,344	$0
311 Bank Overdraft					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	1 Business Activities	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	21.023 Emergency Rental Assistance Program
312 Accounts Payable <= 90 Days	$8,148	$592	$1,458	$3,282	
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable					
322 Accrued Compensated Absences - Current Portion	$2,286	$4,029	$804	$4,730	
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs				$2,680	
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits					
342 Unearned Revenue					
343 Current Portion of Long-term Debt - Capital					
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities				$69,271	
346 Accrued Liabilities - Other					
347 Inter Program - Due To		$14,386	$23,252	$51,592	
348 Loan Liability - Current					
310 Total Current Liabilities	$10,434	$19,007	$25,514	$131,555	$0
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other					
354 Accrued Compensated Absences - Non Current	$2,409		$976		
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities	$58,900	$106,932	$8,132	$232,255	

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 06/30/2022

	1 Business Activities	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	21.023 Emergency Rental Assistance Program
350 Total Non-Current Liabilities	$61,309	$106,932	$9,108	$232,255	$0
300 Total Liabilities	$71,743	$125,939	$34,622	$363,810	$0
400 Deferred Inflow of Resources	$25,815	$46,868	$3,564	$101,797	
508.4 Net Investment in Capital Assets	$2,153,562				$0
511.4 Restricted Net Position					$0
512.4 Unrestricted Net Position	$4,266,410	-$142,235	-$35,092	$584,737	$0
513 Total Equity - Net Assets / Position	$6,419,972	-$142,235	-$35,092	$584,737	$0
600 Total Liabilities, Deferred Inflows of Resources and Equity -	$6,517,530	$30,572	$3,094	$1,050,344	$0

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	$746,197	$5,840,187		$5,840,187
112 Cash - Restricted - Modernization and Development		$194,621		$194,621
113 Cash - Other Restricted		$11,322,625		$11,322,625
114 Cash - Tenant Security Deposits		$184,751		$184,751
115 Cash - Restricted for Payment of Current Liabilities		$72,827		$72,827
100 Total Cash	$746,197	$17,615,011	$0	$17,615,011
121 Accounts Receivable - PHA Projects				
122 Accounts Receivable - HUD Other Projects		$10,877		$10,877
124 Accounts Receivable - Other Government		$13,078		$13,078
125 Accounts Receivable - Miscellaneous	$1,961	$100,413		$100,413
126 Accounts Receivable - Tenants		$28,052		$28,052
126.1 Allowance for Doubtful Accounts -Tenants		-$731		-$731
126.2 Allowance for Doubtful Accounts - Other	$0	$0		$0
127 Notes, Loans, & Mortgages Receivable - Current		$58,123	-$58,123	$0
128 Fraud Recovery		$6,132		$6,132
128.1 Allowance for Doubtful Accounts - Fraud		-$112		-$112
129 Accrued Interest Receivable		$78,174	-$7,726	$70,448
120 Total Receivables, Net of Allowances for Doubtful Accounts	$1,961	$294,006	-$65,849	$228,157
131 Investments - Unrestricted		$744,662		$744,662
132 Investments - Restricted				
135 Investments - Restricted for Payment of Current Liability				
142 Prepaid Expenses and Other Assets	$1,669	$1,669		$1,669
143 Inventories				
143.1 Allowance for Obsolete Inventories				

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 06/30/2022

	COCC	Subtotal	ELIM	Total
144 Inter Program Due From	$167,930	$242,975	-$242,975	$0
145 Assets Held for Sale				
150 Total Current Assets	$917,757	$18,898,323	-$308,824	$18,589,499
161 Land		$2,743,673		$2,743,673
162 Buildings		$40,319,161	-$499,840	$39,819,321
163 Furniture, Equipment & Machinery - Dwellings		$879,766		$879,766
164 Furniture, Equipment & Machinery - Administration		$27,636		$27,636
165 Leasehold Improvements				
166 Accumulated Depreciation		-$20,821,239	$137,456	-$20,683,783
167 Construction in Progress	$14,998	$20,477		$20,477
168 Infrastructure		$1,403,964		$1,403,964
160 Total Capital Assets, Net of Accumulated Depreciation	$14,998	$24,573,438	-$362,384	$24,211,054
171 Notes, Loans and Mortgages Receivable - Non-Current		$3,112,780	-$1,256,982	$1,855,798
172 Notes, Loans, & Mortgages Receivable - Non Current - Past		$0		$0
173 Grants Receivable - Non Current				
174 Other Assets		$150,872		$150,872
176 Investments in Joint Ventures				
180 Total Non-Current Assets	$14,998	$27,837,090	-$1,619,366	$26,217,724
200 Deferred Outflow of Resources	$114,947	$332,416		$332,416
290 Total Assets and Deferred Outflow of Resources	$1,047,702	$47,067,829	-$1,928,190	$45,139,639
311 Bank Overdraft				

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 6/3 /2022

	COCC	Subtotal	ELIM	Total
312 Accounts Payable <= 90 Days	$28,345	$182,418		$182,4 8
313 Accounts Payable >90 Days Past Due				
321 Accrued Wage/Payroll Taxes Payable	$72,978	$72,978		$72,978
322 Accrued Compensated Absences - Current Portion	$26,932	$65,071		$65,071
324 Accrued Contingency Liability				
325 Accrued Interest Payable		$68,453	-$7,726	$60,727
331 Accounts Payable - HUD PHA Programs		$2,680		$2,680
332 Account Payable - PHA Projects				
333 Accounts Payable - Other Government				
341 Tenant Security Deposits		$184,751		$184,751
342 Unearned Revenue				
343 Current Portion of Long-term Debt - Capital		$133,380	-$58,123	$75,257
344 Current Portion of Long-term Debt - Operating Borrowings				
345 Other Current Liabilities		$157,365		$157,365
346 Accrued Liabilities - Other		$17,959		$17,959
347 Inter Program - Due To		$242,975	-$242,975	$0
348 Loan Liability - Current				
310 Total Current Liabilities	$128,255	$1,128,030	-$308,824	$819,206
351 Long-term Debt, Net of Current - Capital Projects/Mortgage		$4,715,325	-$1,256,982	$3,458,343
352 Long-term Debt, Net of Current - Operating Borrowings				
353 Non-current Liabilities - Other		$126,265		$126,265
354 Accrued Compensated Absences - Non Current	$46,171	$113,851		$113,851
355 Loan Liability - Non Current				
356 FASB 5 Liabilities				
357 Accrued Pension and OPEB Liabilities	$471,420	$1,363,298		$1,363,298

HomeFront (MT001)

BILLINGS, MT

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 06/30/2022

	COCC	Subtotal	ELIM	Total
350 Total Non-Current Liabilities	$517,591	$6,318,739	-$1,256,982	$5,061,757
300 Total Liabilities	$645,846	$7,446,769	-$1,565,806	$5,880,963
400 Deferred Inflow of Resources	$206,622	$597,530		$597,530
508.4 Net Investment in Capital Assets	$14,998	$19,724,733	$952,721	$20,677,454
511.4 Restricted Net Position		$11,177,745		$11,177,745
512.4 Unrestricted Net Position	$180,236	$8,121,052	-$1,315,105	$6,805,947
513 Total Equity - Net Assets / Position	$195,234	$39,023,530	-$362,384	$38,661,146
600 Total Liabilities, Deferred Inflows of Resources and Equity -	$1,047,702	$47,067,829	-$1,928,190	$45,139,639

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	Project Total	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.182 N/C S/R Section 8 Programs
70300 Net Tenant Rental Revenue	$786,930	$229,420	$841,252		$403,363
70400 Tenant Revenue - Other	$6,617		$6,714		
70500 Total Tenant Revenue	$793,547	$229,420	$847,966	$0	$403,363
70600 HUD PHA Operating Grants	$987,543		$62,548	$57,443	$527,465
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants					
71100 Investment Income - Unrestricted	$2,543	$118	$17,748		$143
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery					
71500 Other Revenue	$154,632	$4,122	$67,554		$45,453
71600 Gain or Loss on Sale of Capital Assets	$11,002,016		-$29,702		$64,860
72000 Investment Income - Restricted	$1,596				
70000 Total Revenue	$12,941,877	$233,660	$966,114	$57,443	$1,041,284
91100 Administrative Salaries	$254,855	$23,367	$21,906		$37,236

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BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	Project Total	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.182 N/C S/R Section 8 Programs
91200 Auditing Fees	$10,000	$6,920	$9,434		$2,500
91300 Management Fee	$165,418	$23,887	$67,232		$50,186
91310 Book-keeping Fee	$20,985	$2,132	$9,226		$8,183
91400 Advertising and Marketing					
91500 Employee Benefit contributions - Administrative	$92,751	$5,496	$11,026		$17,837
91600 Office Expenses	$125,714	$3,205	$37,019		$47,099
91700 Legal Expense	$9,758	$20			
91800 Travel					
91810 Allocated Overhead					
91900 Other	$18,032	$6,530	$7,938		$99
91000 Total Operating - Administrative	$697,513	$71,557	$163,781	$0	$163,140
92000 Asset Management Fee	$27,980	$2,083	$9,580		$12,240
92100 Tenant Services - Salaries			$8,516	$35,517	$37,704
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services			$2,722	$16,149	$16,335
92400 Tenant Services - Other	$10,581	$6,426	$15,107		$32,350
92500 Total Tenant Services	$10,581	$6,426	$26,345	$51,666	$86,389
93100 Water	$127,942	$9,170	$36,158		$14,917
93200 Electricity	$29,417	$1,628	$28,861		$88,716
93300 Gas	$25,160	$251	$12,673		$10,731
93400 Fuel					
93500 Labor					
93600 Sewer					
93700 Employee Benefit Contributions - Utilities					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	Project Total	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.182 N/C S/R Section 8 Programs
93800 Other Utilities Expense					
93000 Total Utilities	$182,519	$11,049	$77,692	$0	$114,364
94100 Ordinary Maintenance and Operations - Labor	$25,713	$16,247	$16,259		$12,606
94200 Ordinary Maintenance and Operations - Materials and	$83,411	$1,289	$21,124		$17,204
94300 Ordinary Maintenance and Operations Contracts	$494,642	$13,181	$196,486		$96,507
94500 Employee Benefit Contributions - Ordinary Maintenance	$11,797	$2,457	$5,596		$5,320
94000 Total Maintenance	$615,563	$33,174	$239,465	$0	$131,637
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs	$4,414	$512	$1,354		$1,958
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	$4,414	$512	$1,354	$0	$1,958
96110 Property Insurance	$144,524	$15,616	$72,193		$34,960
96120 Liability Insurance	$87,467	$6,353	$67,871		$45,508
96130 Workmen's Compensation	$5,644	$1,532	$1,164	$887	$2,185
96140 All Other Insurance					
96100 Total insurance Premiums	$237,635	$23,501	$141,228	$887	$82,653
96200 Other General Expenses	$10,015	$2,137			
96210 Compensated Absences	$32,810		$6,771	$4,890	$12,696
96300 Payments in Lieu of Taxes	$67,788	$4,570	$16,333		$4,306
96400 Bad debt - Tenant Rents	$13,374	$1,959	$25,776		$1,100
96500 Bad debt - Mortgages					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	Project Total	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.182 N/C S/R Section 8 Programs
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	$123,987	$8,666	$48,880	$4,890	$18,102
96710 Interest of Mortgage (or Bonds) Payable		$30,937	$94,672		
96720 Interest on Notes Payable (Short and Long Term)	$49,630				
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	$49,630	$30,937	$94,672	$0	$0
96900 Total Operating Expenses	$1,949,822	$187,905	$802,997	$57,443	$610,483
97000 Excess of Operating Revenue over Operating Expenses	$10,992,055	$45,755	$163,117	$0	$430,801
97100 Extraordinary Maintenance	$16,332		$10,043		
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments					
97350 HAP Portability-In					
97400 Depreciation Expense	$612,295	$241,111	$344,804		$134,655
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	$2,578,449	$429,016	$1,157,844	$57,443	$745,138
10010 Operating Transfer In					
10020 Operating transfer Out					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	Project Total	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.182 N/C S/R Section 8 Programs
10030 Operating Transfers from/to Primary Government					
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	$0	$0	$0	$0	$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	$10,363,428	-$195,356	-$191,730	$0	$296,146
11020 Required Annual Debt Principal Payments	$65,871	$9,386	$58,123	$0	$0
11030 Beginning Equity	$7,772,897	$2,896,380	$8,643,925	$0	$2,415,224
11040 Prior Period Adjustments, Equity Transfers and	-$1,198,257		$1,198,257		
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity					
11180 Housing Assistance Payments Equity					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	Project Total	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.182 N/C S/R Section 8 Programs
11190 Unit Months Available	2895	360	1284		1224
11210 Number of Unit Months Leased	2798	347	1222		1091
11270 Excess Cash	$1,260,272				
11610 Land Purchases	$0				
11620 Building Purchases	$0				
11630 Furniture & Equipment - Dwelling Purchases	$0				
11640 Furniture & Equipment - Administrative Purchases	$0				
11650 Leasehold Improvements Purchases	$0				
11660 Infrastructure Purchases	$0				
13510 CFFP Debt Service Payments	$0				
13901 Replacement Housing Factor Funds	$0				

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	1 Business Activities	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	21.023 Emergency Rental Assistance Program
70300 Net Tenant Rental Revenue	$116,400				
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	$116,400	$0	$0	$0	$0
70600 HUD PHA Operating Grants			$75,338	$4,245,417	$5,739
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants	$287,158				
71100 Investment Income - Unrestricted	$65,085	$26	$10	$388	
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery				$6,609	
71500 Other Revenue	$77,451	$288,138	$671	$105,534	
71600 Gain or Loss on Sale of Capital Assets	-$356,959				
72000 Investment Income - Restricted				$0	
70000 Total Revenue	$189,135	$288,164	$76,019	$4,357,948	$5,739
91100 Administrative Salaries	$46,896	$103,136	$15,856	$105,988	$4,310
91200 Auditing Fees	$1,500	$500	$250	$10,000	

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BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	1 Business Activities	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	21.023 Emergency Rental Assistance Program
91300 Management Fee	$20,810	$44,796		$107,312	
91310 Book-keeping Fee	$2,820	$2,400	$1,515	$51,480	
91400 Advertising and Marketing					
91500 Employee Benefit contributions - Administrative	$9,550	$55,068	$5,969	$58,066	$1,429
91600 Office Expenses	$9,057	$11,556	$2,517	$83,742	
91700 Legal Expense					
91800 Travel					
91810 Allocated Overhead					
91900 Other	$3,876	$1,336	$10,207	$6,624	
91000 Total Operating - Administrative	$94,509	$218,792	$36,314	$423,212	$5,739
92000 Asset Management Fee	$3,840				
92100 Tenant Services - Salaries				$0	
92200 Relocation Costs	$74,473				
92300 Employee Benefit Contributions - Tenant Services					
92400 Tenant Services - Other	$61			$64,622	
92500 Total Tenant Services	$74,534	$0	$0	$64,622	$0
93100 Water	$1,696				
93200 Electricity	$1,981				
93300 Gas	$5,920				
93400 Fuel					
93500 Labor					
93600 Sewer					
93700 Employee Benefit Contributions - Utilities					
93800 Other Utilities Expense					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	1 Business Activities	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	21.023 Emergency Rental Assistance Program
93000 Total Utilities	$9,597	$0	$0	$0	$0
94100 Ordinary Maintenance and Operations - Labor	$507				
94200 Ordinary Maintenance and Operations - Materials and	$1,155				
94300 Ordinary Maintenance and Operations Contracts	$9,255	$17,505	$328	$22,308	
94500 Employee Benefit Contributions - Ordinary Maintenance	$126				
94000 Total Maintenance	$11,043	$17,505	$328	$22,308	$0
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs	$1,159			$3,000	
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	$1,159	$0	$0	$3,000	$0
96110 Property Insurance	$1,012				
96120 Liability Insurance	$7,125	$3,817		$3,817	
96130 Workmen's Compensation	$507	$2,573	$395	$2,644	
96140 All Other Insurance					
96100 Total insurance Premiums	$8,644	$6,390	$395	$6,461	$0
96200 Other General Expenses				$945	
96210 Compensated Absences	$2,944	$14,958	$2,300	$15,632	
96300 Payments in Lieu of Taxes	$8,357				
96400 Bad debt - Tenant Rents					
96500 Bad debt - Mortgages					
96600 Bad debt - Other					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	1 Business Activities	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	21.023 Emergency Rental Assistance Program
96800 Severance Expense					
96000 Total Other General Expenses	$11,301	$14,958	$2,300	$16,577	$0
96710 Interest of Mortgage (or Bonds) Payable					
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	$0	$0	$0	$0	$0
96900 Total Operating Expenses	$214,627	$257,645	$39,337	$536,180	$5,739
97000 Excess of Operating Revenue over Operating Expenses	-$25,492	$30,519	$36,682	$3,821,768	$0
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments			$133,098	$3,878,864	
97350 HAP Portability-In				$2,580	
97400 Depreciation Expense	$136,751				
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	$351,378	$257,645	$172,435	$4,417,624	$5,739
10010 Operating Transfer In					
10020 Operating transfer Out					
10030 Operating Transfers from/to Primary Government					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	1 Business Activities	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	21.023 Emergency Rental Assistance Program
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	$0	$0	$0	$0	$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-$162,243	$30,519	-$96,416	-$59,676	$0
11020 Required Annual Debt Principal Payments	$58,123	$0	$0	$0	$0
11030 Beginning Equity	$6,432,215	-$22,754	$61,324	$644,413	$0
11040 Prior Period Adjustments, Equity Transfers and	$150,000	-$150,000			
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity				$584,737	
11180 Housing Assistance Payments Equity				$0	
11190 Unit Months Available			480	6919	

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	1 Business Activities	2 State/Local	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	21.023 Emergency Rental Assistance Program
11210 Number of Unit Months Leased			254	6877	
11270 Excess Cash					
11610 Land Purchases					
11620 Building Purchases					
11630 Furniture & Equipment - Dwelling Purchases					
11640 Furniture & Equipment - Administrative Purchases					
11650 Leasehold Improvements Purchases					
11660 Infrastructure Purchases					
13510 CFFP Debt Service Payments					
13901 Replacement Housing Factor Funds					

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue		$2,377,365	-$108,000	$2,269,365
70400 Tenant Revenue - Other		$13,331		$13,331
70500 Total Tenant Revenue	$0	$2,390,696	-$108,000	$2,282,696
70600 HUD PHA Operating Grants		$5,961,493		$5,961,493
70610 Capital Grants				
70710 Management Fee	$455,754	$455,754	-$455,754	$0
70720 Asset Management Fee	$53,640	$53,640	-$53,640	$0
70730 Book Keeping Fee	$96,608	$96,608	-$96,608	$0
70740 Front Line Service Fee	$393,765	$393,765	-$393,765	$0
70750 Other Fees				
70700 Total Fee Revenue	$999,767	$999,767	-$999,767	$0
70800 Other Government Grants		$287,158		$287,158
71100 Investment Income - Unrestricted	$195	$86,256	-$63,624	$22,632
71200 Mortgage Interest Income				
71300 Proceeds from Disposition of Assets Held for Sale				
71310 Cost of Sale of Assets				
71400 Fraud Recovery		$6,609		$6,609
71500 Other Revenue	$249,707	$993,262	-$365,715	$627,547
71600 Gain or Loss on Sale of Capital Assets		$10,680,215		$10,680,215
72000 Investment Income - Restricted		$1,596		$1,596
70000 Total Revenue	$1,249,669	$21,407,052	-$1,537,106	$19,869,946
91100 Administrative Salaries	$393,055	$1,006,605		$1,006,605
91200 Auditing Fees	$9,815	$50,919		$50,919

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	COCC	Subtotal	ELIM	Total
91300 Management Fee		$479,641	-$455,754	$23,887
91310 Book-keeping Fee		$98,741	-$96,608	$2,133
91400 Advertising and Marketing				
91500 Employee Benefit contributions - Administrative	$109,328	$366,520		$366,520
91600 Office Expenses	$287,405	$607,314	-$377,267	$230,047
91700 Legal Expense	$7,270	$17,048		$17,048
91800 Travel				
91810 Allocated Overhead				
91900 Other	$57,669	$112,311		$112,311
91000 Total Operating - Administrative	$864,542	$2,739,099	-$929,629	$1,809,470
92000 Asset Management Fee		$55,723	-$53,640	$2,083
92100 Tenant Services - Salaries		$81,737		$81,737
92200 Relocation Costs		$74,473		$74,473
92300 Employee Benefit Contributions - Tenant Services		$35,206		$35,206
92400 Tenant Services - Other		$129,147	-$96,448	$32,699
92500 Total Tenant Services	$0	$320,563	-$96,448	$224,115
93100 Water	$1,663	$191,546		$191,546
93200 Electricity	$10,544	$161,147		$161,147
93300 Gas	$7,230	$61,965		$61,965
93400 Fuel				
93500 Labor				
93600 Sewer				
93700 Employee Benefit Contributions - Utilities				
93800 Other Utilities Expense				

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	COCC	Subtotal	ELIM	Total
93000 Total Utilities	$19,437	$414,658	$0	$414,658
94100 Ordinary Maintenance and Operations - Labor	$251,348	$322,680		$322,680
94200 Ordinary Maintenance and Operations - Materials and	$31,090	$155,273		$155,273
94300 Ordinary Maintenance and Operations Contracts	$16,706	$866,918	-$393,765	$473,153
94500 Employee Benefit Contributions - Ordinary Maintenance	$127,644	$152,940		$152,940
94000 Total Maintenance	$426,788	$1,497,811	-$393,765	$1,104,046
95100 Protective Services - Labor				
95200 Protective Services - Other Contract Costs	$6,772	$19,169		$19,169
95300 Protective Services - Other				
95500 Employee Benefit Contributions - Protective Services				
95000 Total Protective Services	$6,772	$19,169	$0	$19,169
96110 Property Insurance	$7,971	$276,276		$276,276
96120 Liability Insurance	$3,682	$225,640		$225,640
96130 Workmen's Compensation	$16,197	$33,728		$33,728
96140 All Other Insurance				
96100 Total insurance Premiums	$27,850	$535,644	$0	$535,644
96200 Other General Expenses		$13,097		$13,097
96210 Compensated Absences	$94,149	$187,150		$187,150
96300 Payments in Lieu of Taxes		$101,354		$101,354
96400 Bad debt - Tenant Rents		$42,209		$42,209
96500 Bad debt - Mortgages				
96600 Bad debt - Other				

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	COCC	Subtotal	ELIM	Total
96800 Severance Expense				
96000 Total Other General Expenses	$94,149	$343,810	$0	$343,810
96710 Interest of Mortgage (or Bonds) Payable		$125,609	-$63,624	$61,985
96720 Interest on Notes Payable (Short and Long Term)		$49,630		$49,630
96730 Amortization of Bond Issue Costs				
96700 Total Interest Expense and Amortization Cost	$0	$175,239	-$63,624	$111,615
96900 Total Operating Expenses	$1,439,538	$6,101,716	-$1,537,106	$4,564,610
97000 Excess of Operating Revenue over Operating Expenses	-$189,869	$15,305,336	$0	$15,305,336
97100 Extraordinary Maintenance		$26,375		$26,375
97200 Casualty Losses - Non-capitalized				
97300 Housing Assistance Payments		$4,011,962		$4,011,962
97350 HAP Portability-In		$2,580		$2,580
97400 Depreciation Expense		$1,469,616	-$12,496	$1,457,120
97500 Fraud Losses				
97600 Capital Outlays - Governmental Funds				
97700 Debt Principal Payment - Governmental Funds				
97800 Dwelling Units Rent Expense				
90000 Total Expenses	$1,439,538	$11,612,249	-$1,549,602	$10,062,647
10010 Operating Transfer In				
10020 Operating transfer Out				
10030 Operating Transfers from/to Primary Government				

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 06/30/2 22

	COCC	Subtotal	ELIM	Total
40 Operating Transfers from/to Component Unit				
50 Proceeds from Notes, Loans and Bonds				
60 Proceeds from Property Sales				
70 Extraordinary Items, Net Gain/Loss				
80 Special Items (Net Gain/Loss)				
91 Inter Project Excess Cash Transfer In				
92 Inter Project Excess Cash Transfer Out				
93 Transfers between Program and Project - In				
94 Transfers between Project and Program - Out				
0 Total Other financing Sources (Uses)	$0	$0	$0	$
0 Excess (Deficiency) of Total Revenue Over (Under) Total	-$189,869	$9,794,803	$12,496	$9,807,299
20 Required Annual Debt Principal Payments	$0	$191,503		$191,503
30 Beginning Equity	$385,103	$29,228,727	-$374,880	$28,853,847
40 Prior Period Adjustments, Equity Transfers and		$0		$0
50 Changes in Compensated Absence Balance				
60 Changes in Contingent Liability Balance				
70 Changes in Unrecognized Pension Transition Liability				
80 Changes in Special Term/Severance Benefits Liability				
90 Changes in Allowance for Doubtful Accounts - Dwelling				
0 Changes in Allowance for Doubtful Accounts - Other				
70 Administrative Fee Equity		$584,737		$584,737
80 Housing Assistance Payments Equity		$0		$0
90 Unit Months Available		13162		13162

HomeFront (MT001)

BILLINGS, MT

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit | Fiscal Year End: 06/30/2022

	COCC	Subtotal	ELIM	Total
11210 Number of Unit Months Leased		12589		12589
11270 Excess Cash		$1,260,272		$1,260,272
11610 Land Purchases	$0	$0		$0
11620 Building Purchases	$0	$0		$0
11630 Furniture & Equipment - Dwelling Purchases	$0	$0		$0
11640 Furniture & Equipment - Administrative Purchases	$0	$0		$0
11650 Leasehold Improvements Purchases	$0	$0		$0
11660 Infrastructure Purchases	$0	$0		$0
13510 CFFP Debt Service Payments	$0	$0		$0
13901 Replacement Housing Factor Funds	$0	$0		$0

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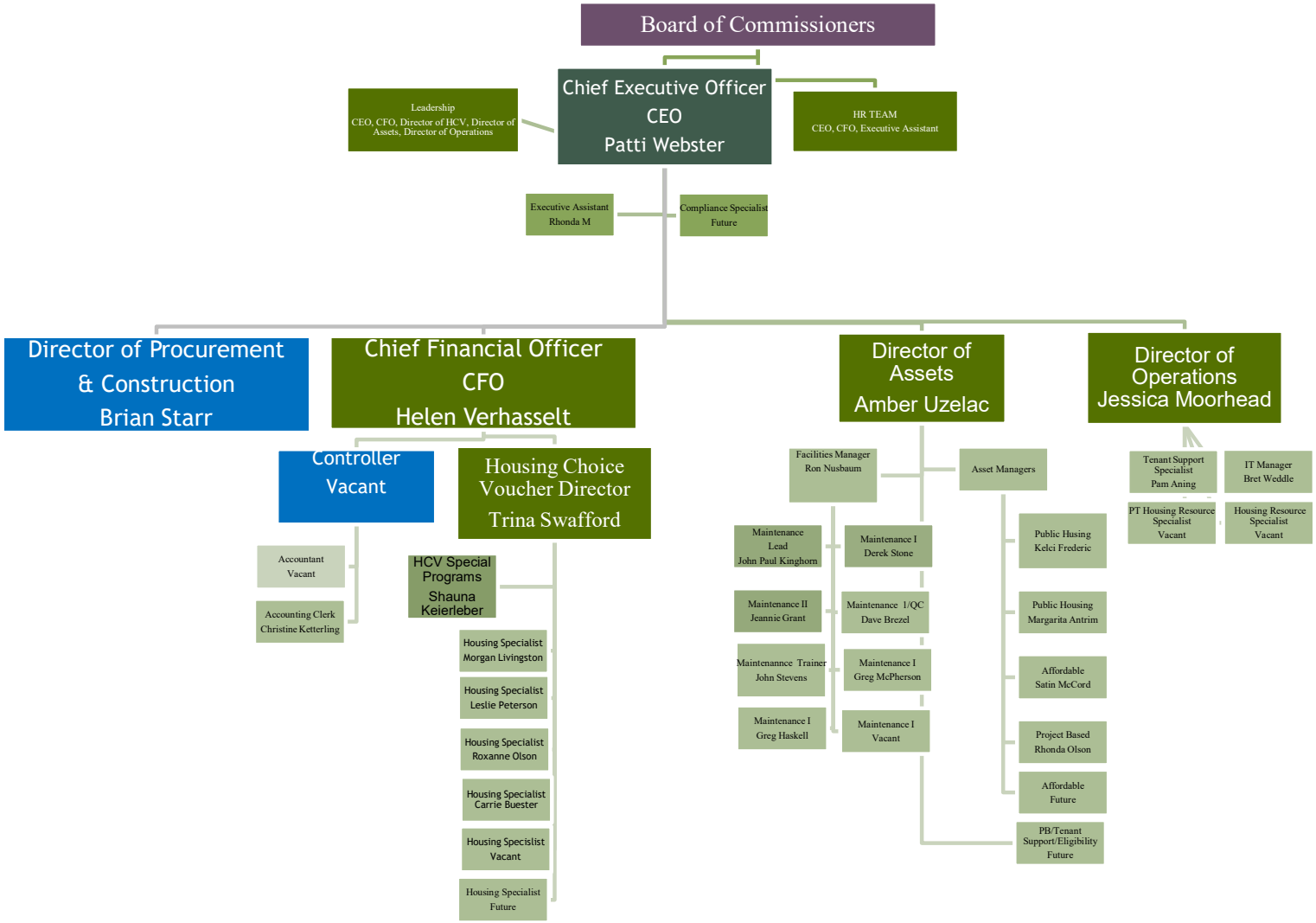


HOME-ARP PROJECT SOURCES AND USES

Include all costs directly related to delivering this service or accomplishing this project

Must include all itemized costs above $500. Sources Must equal total project costs.

Organization Name:	*HomeFront Partners*				
Revenue Sources	***Source:***	***Source:***	***Source:***	***Source:***	***Total Project Revenue***
	HOME-ARP	*Replace Text*	*Replace Text*	*Replace Text*	
Enter amount for each revenue source:	*$643,033*	$0	$0	*$0*	***$643,033***
Is this source confirmed and committed to the Project? (click the box next to your answer	☐ Yes ☑ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	
PROJECT STAFFING					
Tenancy Support Specialist	*$180,039*	*$0*	*$0*	*$0*	*$180,039*
Tenancy Support Specialist	*$180,039*	*$0*	*$0*	*$0*	*$180,039*
Job Title: *Replace Text*	*$0*	*$0*	*$0*	*$0*	*$0*
OPERATING COSTS					
Outside Provider Payments	*$228,000*	*$0*	*$0*	*$0*	*$228,000*
Supplies	*$1,800*	*$0*	*$0*	*$0*	*$1,800*
Insurance	*$0*	*$0*	*$0*	*$0*	*$0*
Printing	*$210*	*$0*	*$0*	*$0*	*$210*
Information Technology	*$3,240*	*$0*	*$0*	*$0*	*$3,240*
Travel	*$900*	*$0*	*$0*	*$0*	*$900*
Contract Services	*$0*	*$0*	*$0*	*$0*	*$0*
Client supplies	*$13,500*	*$0*	*$0*	*$0*	*$13,500*
Bus Cards	*$20,160*	*$0*	*$0*	*$0*	*$20,160*
Office Space	*$14,400*	*$0*	*$0*	*$0*	*$14,400*
Postage	*$744*	*$0*	*$0*	*$0*	*$744*
Grand Total	***$643,033***	***$0***	***$0***	***$0***	***$643,033***
				% of Budget Costs Considered Administration	*57.00%*

Provide a brief budget narrative for each line item identified above. Include an explanation and justification on costs per beneficiary.

Outside Provider Payments:

Rent Assistance: 1st and last months rent for $2,400 x 10 clients x 3 years = $72,000

Application Fees: $50/application x 300 clients x 3 years = $45,000

Security Deposits: $1,200 x 100 clients x 3 years = $36,000

Rental Arrears: $500 x 30 clients x 3 years = $45,000

Sober Living Housing Deposits: $600 x 50 applicants = $30,000

Supplies:

General Office supplies for Support Specialist at $300/specialist x 3 years = $1,800

Insurance:

NA

Printing:

1,000 copies/ year x $.07/copy x 3 years = $210.00

Travel:

Approximately $25/month x 36 months for support specialists to travel to where clients are located on the streets, to meet with landlords, take clients to appointments, etc. This equates to approximately ~44.6 miles/month or ~22.3 miles per month per support specialist. 22.3 miles x .56/mile x 2 specialists x 12 months x 3 years = ~$900

Contract Services: *NA*
Other (identify): Cell Phones *for clients to maintain contact with support specialists $50/phone x 50 clients x 3 years = $7,500*
Other (identify): Personal Client Supplies *Personal supplies for clients such as hygiene, basic items for house $20/client x 100 clients x 3 years = $6,000*
Other (identify): Bus Passes *$28/pass x 2 pass per client x 100 clients x 3 years = $20,160.00*

FOR ALL HOME-ARP APPLICANTS / ORGANIZATIONS

1. Organizations providing supportive services must ensure services are delivered equitably. A chronological waiting list, including the usage of date / Time stamps, must be maintained for ***every*** service offered under HOME-ARP. This may differ from your organization's current waiting list policies and procedures. ***Please describe your organization's ability to maintain and manage multiple waiting lists.***

   HomeFront has over 50 years of experience managing multiple wait lists that hold over 7,000 families. Our waiting lists are maintained in chronological order with a Date and Time Stamp. HomeFront has moved to digital applications effective January 1, 2024. Paper applications can still be used to accommodate applicants if needed.

2. Procedures for managing waiting lists may include information on handling referrals internally within an organization. If multiple services or programs are offered at your organization, ***please describe your policies and procedures for internal program referrals for participants within the organization.***

   Internal program referrals are treated the same as anyone else. Their application for programs is date and time stamped and is processed in chronological order along with all other applicants.

3. ***Please describe your organization's understanding of housing discrimination and The Fair Housing Act.***

   HomeFront understands that the Fair Housing Act is the law of the "housing" providers. We understand that Fair Housing responsibilities and accountability start long before a family is served in our programs. Phone calls, written communication and face to face interactions are all held to the same accountability given the fair housing laws.
   HomeFront has participated in fair housing complaints and have the experience of working through a complaint from beginning, investigation, mediation, and to end.

4. ***Has your staff participated in any Fair Housing training in the last three years? If yes, please list training type(s) and date(s) of training:***

   All members of the HomeFront TEAM participate in annual fair housing training. Training participants are tested each year as well. The fair housing we participate in is offered through E & A Team.

5. Demonstrating long-term outcomes and participant success following a HOME-ARP funding allocation is crucial. ***What procedures will your organization implement in order to collect follow-up data from participants?***

   HomeFront continues to meet with program participants until stabilized in housing. If a participant needs assistance after housing has been achieved, participants are encouraged to reach out. We will continue to support them with their needs to ensure housing remains in place. HomeFront collects multiple data points to ensure participants are set up with appropriate community services/agencies as well as the length of time our services are

provided to applicants. As part of the Continuum of Care HomeFront is available for staffing cases in the coordinated entry services as appropriate. HomeFront reports on outcome measures for placements, waitlists, and other data as necessary,

6. ***How will you continue to serve clients after HOME-ARP funding is fully expended?*** i.e. describe how your organization will provide aftercare services for program participants.

   One of HomeFront's goals for our applicants is to obtain housing sustainability. We continue to serve clients with ongoing support as emergent situations arise. To ensure housing stability we will work closely with participants in identifying other resources such as LIEAP, furniture, counseling services, and budgeting. Needs and services are identified during our meetings and individualized based on each applicant's case. Referrals are made to other agencies and coordination occurs during coordinated entry staffing meetings as appropriate.

7. Organizations will be required to use HMIS (Homeless Management Information System) to coordinate services and check for duplication of benefits. ***Does your organization currently use HMIS? If not, is your organization willing to implement HMIS to meet program requirements?***

   HomeFront has participated in the HMIS system for several years and also is an active, participating, member of the Coordinated Entry Services Case Management Team.

8. ***After reviewing the additional questions / requirements / clarifications attached, would your organization like to adjust any of the supportive service activities that were proposed in your original application?***

   Not at this time but we are open to a modification discussion if selected for funding.

HomeFront

- Bylaws for the Housing Authority / HomeFront were submitted. ***Are there Articles of Incorporation for the Housing Authority / HomeFront available (not HAB Development Corporation)? If yes, please submit. If no, please explain.***

  Yes, Please see attached.

- ***Are there IRS determination documents for the Housing Authority / HomeFront available (not HAB Development Corporation)? If yes, please submit. If no, please explain.***

  Yes, Please see attached.

- ***If the organization is <u>not</u> hiring staff to carry out HOME-ARP supportive services, how are the positions funded today and why is HOME-ARP funding needed?***

  HomeFront will be hiring additional staff to carry out HOME-ARP supportive services. There is currently one staff member in this position, but there is a need for two additional staff.

- ***What building is being rented to carry out these activities and how is the rent currently being paid? Why is HOME-ARP needed?***

All services that are provided with HOME-ARP funds are based out of the main HomeFront offices. Based on conversations with Carly Collins, this has been removed from the sources and uses as an unallowable expense.

- Outreach Services were not proposed in the original application, although the following was proposed:
    - Costs for hygiene kits and home supplies. *These can only be provided for participants receiving Outreach Services – in need of immediate support and intervention.*
    - Costs for cell phones. *Costs associated with cell phone plans will only be reimbursed if used for Outreach Services.*
    - *General equipment costs are not covered by the City's HOME-ARP funds.*

    Please consider adding Outreach Services to your proposed activities.

    The positions that HomeFront is requesting for this grant are outreach services. The Tenancy Support Specialists role are to meet people where they are. They often leave the facility to find individuals in need of care, collaborate with landlords, work with individuals during the move in process, and assist along the way. Travel into the community is part of this position. Additionally, HomeFront prides itself on being an agency that is easily accessible for our community members and applicants. By having an open-door policy, our participants are able to see quick turnarounds when scheduling appointments or even be seen same day. Individuals feel comfortable coming in during emergent situations. Through Outreach Services, our staff is available to serve individuals in crisis with compassion and integrity.

    Hygiene kits and home supplies will be used for immediate support and intervention.

    We have removed the cell phones from the sources and uses based on conversations with Carly Collins.

    We have removed general equipment costs. We have maintained postage, general office supplies, and printing in our budget.

Please note: bus passes may only be used by participants for eligible HOME-ARP services including to and from medical care, employment, childcare, etc. Participants must regularly certify funds used for public transportation / bus passes were used for eligible services.

This is understood and we will develop necessary acknowledgement forms for clients to certify the use of the bus passes.

HA Tax Exempt

Internal Revenue Service | **Department of the Treasury**

District Director

915 Second Ave., Seattle, Wash. 98174

RECEIVED

Housing Authority

Housing Authority of Billings
2415 - 1st Avenue North
Billings, MT 59101

Person to Contact:
Ellen Oliver
Telephone Number:
(206) 442-5106
Refer Reply to:
EP/EOII:EGB
Date:
FEB 24 1983

Gentlemen:

The following information is furnished in reply to your inquiry of February 3, 1983.

As an instrumentality of a governmental unit, you are not subject to Federal income tax under the provisions of section 115(1) of the 1954 Internal Revenue Code, which states in part:

> "Gross income does not include income derived from the exercise of any essential governmental function and accruing to a state or any political subdivision thereof."

As an instrumentality of a government unit, you are not an exempt organization as described in section 501(c) of the Internal Revenue Code and, therefore, cannot receive a determination letter as evidence of exemption under Section 501(c); however, your income is not taxable as explained above. You would not be required, therefore, to file Form 1120 taxable returns.

Please let us know if we may be of further assistance.

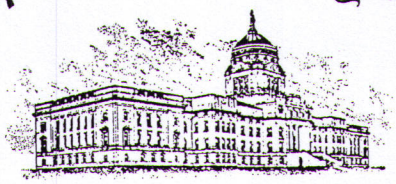
Sincerely yours,

Max Wilson

Max Wilson
Group Manager
Exempt Organizations

MISC. 3-4M 8-63 9398

Office of the Secretary of State



OF THE

STATE OF MONTANA

BE IT KNOWN THAT

HOUSING AUTHORITY OF BILLINGS

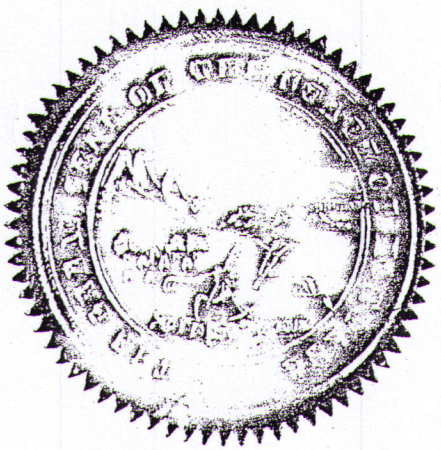
In accordance with the provisions of Section 35-104, Revised Codes of Montana, 1947, as amended, has caused to be filed in the office of the Secretary of State of the State of Montana its Application for Certificate of Incorporation on February 23, 1973.

NOW, THEREFORE, I, FRANK MURRAY, Secretary of State of the State of Montana, do hereby certify that the Application for Certificate of Incorporation of

HOUSING AUTHORITY OF BILLINGS

containing the required statement of facts prescribed by said Code, as amended, having been filed in this office, such association is a public body and a body corporate and politic, with perpetual existence, and is authorized to do business in the State of Montana.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this twenty-third day of February, A. D. 1973.



Frank Murray
FRANK MURRAY
Secretary of State

By: Gail M. DeWalt
GAIL M. DeWALT
Chief Deputy

AFFIDAVIT AND APPLICATION

FOR CERTIFICATE OF INCORPORATION

TO: Honorable Frank Murray
Secretary of State
State of Montana
State Capitol Building
Helena, Montana 59601

STATE OF MONTANA)
: ss.
County of Yellowstone)

We, ALLEN L. LARSON, DONA OVERFELT, DONOVAN G. KELLY, EDNA BEST, and PETER LOMBARDOZZI, being duly sworn, depose and state:

That twenty-five qualified residents of the City of Billings have petitioned the City Clerk of the City of Billings for the creation of a Local Housing Authority, as defined by Section 35-128 (35-104), R.C.M., 1947, as amended to function in the City of Billings and the surrounding area.

That pursuant to said petition the said City Clerk has published notice of a public hearing before the City Council of the City of Billings for the purpose of determining the need for such a Housing Authority.

That the Mayor of the City of Billings has duly appointed your affiants and applicants Commissioners of the proposed Housing Authority, a certified copy of which appointment is hereunto attached.

That the terms of office of your affiants and applicants as Commissioners of the proposed Authority are to commence on January 15, 1973, and continue to the dates set opposite their names:

Names	Expiration Date
Allen L. Larson	January 15, 1976
Donovan G. Kelly	January 15, 1975
Dona Overfelt	January 15, 1974
Edna Best	January 15, 1977
Peter Lombardozzi	January 15, 1978

That upon expiration of the terms set forth above, subsequent appointments will be for a term of five (5) years.

That your affiants and applicants desire the proposed Housing Authority to become a public body and a body corporate and politic under the provisions of Chapter 140 of the 1953 laws of Montana, and acts amendatory thereto.

That the name proposed for such Housing Authority is Housing Authority of Billings. That the location of the principal office of said proposed Authority will be City Hall, Billings, Montana 59101.

That your affiants and applicants hereby request that this application be received, filed and placed upon record in the office of the Secretary of State, and that your affiants and applicants be issued under the seal of the State of Montana a Certificate of Incorporation for said corporation and that the same be duly recorded as aforesaid with this application.

Subscribed and Sworn to this 2nd day of February, 1973.

Allen L Larson — Billings, Montana
AL LARSON a/k/a ALLEN L. LARSON

Dona Overfelt — Billings, Montana
DONA OVERFELT

Don Kelly — Billings, Montana
DON KELLY

Edna Best — Billings, Montana
EDNA BEST

Peter Lombardozzi — Billings, Montana
PETER LOMBARDOZZI

STATE OF MONTANA)
: ss.
County of Yellowstone)

On this 2nd day of February, 1973, before me, the undersigned, a Notary Public for the State of Montana, personally appeared ALLEN L. LARSON, DONA OVERFELT, DON KELLY, EDNA BEST, and PETER LOMBARDOZZI, known to me to be the persons whose names are subscribed to the within instrument and the commissioners of said proposed corporation as recited herein, and subscribed and made oath to these presents.

IN WITNESS WHEREOF, I have hereunto set my hand and my notarial seal the day and year first above written.

Calvin F. Colton

Notary Public for the State of Montana
Residing at Billings, Montana
My Commission expires May 21, 1974.

(SEAL)

HOME-ARP PROJECT SOURCES AND USES

Include all costs directly related to delivering this service or accomplishing this project Must include all itemized costs above $500. Sources Must equal total project costs.

Organization Name:	*HomeFront Partners*				
Revenue Sources	***Source:***	***Source:***	***Source:***	***Source:***	***Total Project Revenue***
	HOME-ARP	*Replace Text*	*Replace Text*	*Replace Text*	
Enter amount for each revenue source:	*$617,892*	$0	$0	*$0*	***$617,892***
Is this source confirmed and committed to the Project? (click the box next to your answer	☐ Yes No ☑	☐ Yes No ☐	☐ Yes No ☐	☐ Yes No ☐	
PROJECT STAFFING					
Tenancy Support Specialist	*$180,039*	*$0*	*$0*	*$0*	*$180,039*
Tenancy Support Specialist	*$180,039*	*$0*	*$0*	*$0*	*$180,039*
OPERATING COSTS					
Outside Provider Payments	*$228,000*	*$0*	*$0*	*$0*	*$228,000*
Supplies	*$1,800*	*$0*	*$0*	*$0*	*$1,800*
Insurance	*$0*	*$0*	*$0*	*$0*	*$0*
Printing	*$210*	*$0*	*$0*	*$0*	*$210*
Travel	*$900*	*$0*	*$0*	*$0*	*$900*
Contract Services	*$0*	*$0*	*$0*	*$0*	*$0*
Client supplies	*$6,000*	*$0*	*$0*	*$0*	*$6,000*
Bus Passes	*$20,160*	*$0*	*$0*	*$0*	*$20,160*
Postage	*$744*	*$0*	*$0*	*$0*	*$744*
Grand Total	***$617,892***				***$617,892***
				% of Budget Costs Considered Administration	*59.00%*

Provide a brief budget narrative for each line item identified above. Include an explanation and justification on costs per beneficiary.

Outside Provider Payments:

Rent Assistance: 1st and last months rent for $2,400 x 10 clients x 3 years = $72,000 Application Fees: $50/application x 300 clients x 3 years = $45,000

Security Deposits: $1,200 x 100 clients x 3 years = $36,000 Rental Arrears: $500 x 30 clients x 3 years = $45,000

Sober Living Housing Deposits: $600 x 50 applicants = $30,000

Supplies:

General Office supplies for Support Specialist at $300/specialist x 3 years = $1,800

Insurance:

NA

Printing:

1,000 copies/ year x $.07/copy x 3 years = $210.00

Travel:

Approximately $25/month x 36 months for support specialists to travel to where clients are located on the streets, to meet with landlords, take clients to appointments, etc. This equates to approximately ~44.6 miles/month or ~22.3 miles per month per support specialist. 22.3 miles x .56/mile x 2 specialists x 12 months x 3 years = ~$900

Contract Services:

NA

Other (identify): Personal Client Supplies

Personal supplies for clients such as hygiene, basic items for house $20/client x 100 clients x 3 years = $6,000

Other (identify): Bus Passes

$28/pass x 2 pass per client x 100 clients x 3 years = $20,160.00

#6

COMPLETE

Collector: Copy of Web Link 1 (Web Link)
Started: Sunday, October 22, 2023 11:13:12 AM
Last Modified: Friday, November 17, 2023 12:38:53 PM
Time Spent: Over a week
IP Address: 71.207.57.126

Page 1: Qualifications, Experience, & Capacity

Q1

Is organization staff familiar with the HOME-ARP Request for Qualifications Guidebook?

Yes

Q2

Contact Person Information:

Full Name	**Denise Jordan**
Position Title	**Chief Executive Officer**
Email	**djordan@hrdc7.org**
Phone Number(s)	**406.247.4710**

Q3

Organization Information:

Organization Name	**District 7 Human Resources Development Council**
Street Address	**7 North 31st Street**
City	**Billings**
State	**MT**
ZIP + 4	**59103-2114**
Email Address	**djordan@hrdc7.org**
Phone & FAX Numbers	**800.433.1411 fax 406.248.2943**

Q4

Organization website: Please enter complete URL.

www.hrdc.org

Page 2: Organization Type

Q5 **Nonprofit - 501(c)3 Charitable Nonprofit Corporation**

Organization Type: Please select one of the following.

Page 3: Nonprofit Documentation

Q6

IRS Determination Letter Acceptable formats PDF, JPG, JPEG

501c3.pdf (43.7KB)

Q7

Current Bylaws Acceptable formats PDF, JPG, JPEG

Amended%20%26%20Reinstated%20Bylays%202022.pdf (1.1MB)

Q8

Articles of Incorporation Acceptable formats PDF, JPG, JPEG

Articles%20of%20Incorporation%20Amendment.pdf (102.8KB)

Q9

Governing body list: A list of the current Board of Directors or other governing body of the organization. The list must include the name, telephone number, address, occupation or affiliation of each member, and must identify the principal officers of the governing body. (Acceptable formats PDF, DOC, DOCX, JPG, JPEG)

Current%20Board%20Contact%20Information%2011.17.23.pdf (104KB)

Page 4: Organizational Details / Financial Information

Q10

Organizational chart: The chart must illustrate the organization's administrative framework and staff positions. Acceptable formats PDF, DOC, DOCX, JPG, JPEG

Org%20Chart%202023.pdf (108.1KB)

Q11

Most recent organizational audit or IRS Form 990. Acceptable formats PDF, JPG, JPEG

District%207%20Audit%20Report%206-30-2022%20Final.pdf (1.2MB)

Q12

Treasurer / Financial Report through December 31. Acceptable formats PDF, JPG, JPEG

HRDC%20Financial%20Statement%20FY23.pdf (550.4KB)

Q13

Unique Entity Identification (UEI) Number: A UEI is a number issued by the federal government's System for Award Management (SAM) to identify businesses and other entities that do business with the federal government. The UEI replaces the DUNS number. If your entity is already registered in SAM.gov, it has already been assigned a UEI number. Simply log into SAM.gov to access it. Entities intending to bid on contracts or grants directly from the federal government should visit SAM.gov and choose “Register Entity” to receive a UEI. Those who would like a UEI for sub-award reporting should choose “Get Unique Entity ID.” There is no cost to register for a UEI and it can usually be created within one business day. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.Enter your UEI number below.

CXR3JHWLM587

Q14

System for Award Management (SAM) Registration: SAM is an official website of the U.S. federal government. All entities that receive payment with federal funds from Community Development Division programs must be registered in SAM. There is no cost to register; Register Online. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.

Please click or enter the organization's SAM registration date: **11/22/2005**

Q15

Commercial and Government Entity (CAGE) Code. A CAGE code is a unique identifier assigned to government agency suppliers, to government agencies themselves, and to organizations funded by federal grants.

If no CAGE code, please provide application status: **11/22/2023**

Q16

Authorized Responsible Party Signature: This is the person with organizational legal authority to bind the organization in grant administration matters.

Full Name:	**Denise Jordan**
Position / Job Title:	**Chief Executive Officer**
Phone Number	**406.247.4710**
Email Address:	**djordan@hrdc7.org**

Page 5: Experience & Capacity

Q17

Describe the length of time the organization has been in operation and the organization's purpose. (500 characters maximum)

For 59 years HRDC has actively assisted individuals and families achieve self-reliance and economic independence. As a nonprofit Community Action Agency, HRDC strives to eliminate the barriers that impede the growth and prosperity of all people in the five-county region, including Big Horn, Carbon, Stillwater, Sweet Grass, and Yellowstone Counties. HRDC provides a range of programs to improve family self-sufficiency, promote economic stability, and meet the holistic needs of vulnerable citizens.

Q18

Describe the types of supportive services currently being provided by the organization. (2,000 characters maximum)

HRDC is HUD-approved to provide housing counseling and navigation services. Other housing services HRDC provides are rental counseling, and home buyer education. Case management services are a crucial component of all HRDC's programs. Case managers are experts on their corresponding programs and also refer participants to other HRDC and external organizations' programs. Through Continuum of Care Rapid Rehousing (CoCRRH), HRDC provides deposit and rent payment assistance. The Emergency Solutions program places emphasis on helping people to quickly regain stability in permanent housing after experiencing a housing crisis and/or homelessness. The Family Forward program promotes self-sufficiency and economic independence. The Youth Homeless Demonstration Project as well as Rapid Rehousing are required to participate in the CoC Entry process as well. Harmony House Transitional Living Program provides a supportive, nurturing place for homeless, pregnant, or parenting youth ages 16-22 and their children. General Relief provides rental assistance while individuals are waiting for approval of SSI/SSDI.(LIEAP provides low-income households with energy assistance. The Wheels for Work program assists low-income individuals who need a ride to and from work to maintain employment by reducing transportation barriers. Financial Education class offers a great opportunity for individuals and families to learn the basics about personal fiscal management. Youth Employment & Training provides year-round training and Work Experience opportunities to better prepare Montana's youth ages 14-24 for employment. The Pathways program is designed to support individuals who are receiving Temporary Assistance for Needy Families (TANF) in their pursuit for self- sufficiency. The HELP-Link Program focuses on career coaching, career support and employment for recipients of Montana Medicaid.

Q19

How many people has the organization served over the past 12 months? (whole numbers only; no ranges, no percentages)

14990

Q20

What percentage of those served meet criteria for at least one of the qualifying populations as defined in the HOME-ARP Notice: CPD-21-10? (decimal format to show the percentage [e.g., .25 for 25%; .5 for 50%; etc.])

0.1

Q21

Describe the organization's experience and compliance with federally funded programs. (1,000 characters maximum)

HRDC currently administers over 40 grants funded through local, state, and federal sources. Annually, the organization's grant funded programs comprise more than $10 million in funds directed to services that support vulnerable populations. Agency-wide program outcomes for 2021-2022 represent the wide range of services provided by HRDC and the ability of the agency to help low-income vulnerable populations transition into permanent housing. Many federal grants that are administered by the agency filter down through the state and support a myriad of programs. HRDC receives and is compliant with several U.S. Department of Health and Human Services agencies' grants: Agriculture Housing and Urban Development (HUD), Labor, Treasury, Energy, and Homeland Security. HRDC has been compliant with these grants including all requirements during the entire time it has received HUD funding.

Q22

Describe the agency's policy for maintaining confidentiality of individuals and families served. (1,000 characters maximum)

HRDC ensures the confidentiality of all client information and data through agency policies and procedures that have been established related to the protection of personally identifiable information (PII). PII protection procedures include: encrypted devises for email communications; only agency approved email addresses are allowed to be used by staff and social security numbers are not delivered through email; staff are trained to be discreet when communicating personal and confidential information and information is only shared with those that are authorized to receive it for a specific purpose; data is stored in password protected databases which have limited access for only staff that need information for specific work duties; and client or program participant are notified of confidentiality requirements and written authorization is needed for staff sharing. HRDC policies ensure staff accountability and that only necessary client data is collected.

Q23

Describe the organization’s policies, procedures, and experience in each of the following three areas: (1,500 character maximum for each)

Financial Management & Accountability	**HRDC maintains its accounting records in accordance with Generally Accepted Accounting Principles (GAAP). Although HRDC presents its financial statements according to three classes of net assets, it maintains its accounting statements and records using fund accounting principles. Each grant is maintained in its own fund to allow segregation of funding sources, assets, liabilities (or unobligated balances), income and expenditures. HRDC’s accounting procedures and internal controls provide an environment in which the computerized fund accounting software is supported by paper source documentation, reconciliations, and other working papers. All elements together allow for timely preparation and delivery of reports. Funds and supporting documentation are maintained at levels to allow for easy detail tracing, assuring funds are properly used as allowed by the grants. HRDC utilizes direct costing for all identifiable costs and an allocation plan approved by the State of Montana, for common costs such as administration and space costs. A copy of this cost allocation plan is attached (see Attachment). Statistics we maintain on the results of this allocation plan are used for projections, budgeting, and program management.**

Personnel Management	**HRDC ensures its new and existing employees are competent with job duties and compliant with all agency policies by using multiple recruitment strategies that adhere to all federal requirements including background checks and a focus on diversity and onboards staff by providing an employee handbook that describes the expectations of employees and outlines the policies, programs, and benefits available to eligible employees.Employees are trained in cyber security, emergency disaster preparedness, and other organizational wide mandatory training as well as individual program training. Each program requires specific training and certifications.As a community action agency, HRDC is part of a nationwide network of CACs and has access to online trainings for organizations who work with low-income diverse populations that focus on motivational interviewing, avoiding intrinsic bias, and conflict resolution.Other training requested by employees is considered and can be included as part of professional development. Each employee has a direct supervisor and is expected to follow the chain of command in decision making, problem solving, and conflict management.Employees are able to reach out to human resources for questions on the organization's grievance policy.Professional development is encouraged and depending on grant deliverables may be required.**
Procurement & Purchasing	**HRDC requires the practice of ethical, responsible, and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. HRDC's Fiscal Policy Manual describes the principles of the procurement policy that all staff are required to adhere to in the completion of their designated responsibilities.The goal of HRDC's procurement policy is to ensure that materials and services are obtained in an effective manner and in compliance with the provisions of applicable Federal statutes and executive orders.For instance, the procurement policy addresses the code of conduct for staff participating in the process; defines the roles and responsibilities for staff who engage in procurement; describes the requirements for HRDC procurement transactions to be conducted in a manner providing free and open competition without any discrimination; and lists procedures for procurement transactions based on categories and dollar amounts.**

Recordkeeping & Reporting	**HRDC uses the required Results Oriented Management and Accountability Approach (ROMA) for data collection and goal monitoring.As part of the ROMA approach, HRDC assesses benchmarks on outreach efforts and participant and landlords/owner recruitment along with process goals to assure quality.HRDC uses the ROMA process and other activities to monitor and continuously improve agency approaches to using data from the management systems to drive program quality improvements and to make assessments of the agency's success in administering various programs. Data is collected on program efficiency, quality, and the effectiveness of services.The data collected is monitored monthly by both the report feature in the ROMA system, but also by hard copies of the files by the Program Director to ensure it is timely and complete.The data entered in the ROMA database is then compared to reports offered in the HAPPY software to ensure they can be reconciled. HRDC resolves all quality assurance issues in a timely manner (30 calendar days).Another method of measuring the quality of services is through the Central Database System (CDS).Through the CDS, outcomes are measured through performance indicators established during the planning period that are reported in an on-going process of reports produced by the system, reflecting all services offered to program participants throughout the year.HRDC's data systems provide for meticulous measurement of service delivery geographically or by program.**

Q24

If the organization currently manages grant funding, describe the method for tracking staff time on grant-specific tasks. (500 characters maximum)

HRDC uses an employee data management system that requires daily input.Employees code the number of hours they work for the project or grant they worked on that day.Most employees are assigned to and work on a specific grant duty daily, so the process is less complicated.For those support staff who work on multiple projects with different funding sources accuracy is achieved by consistent processes and multiple layers of supervision revision work logs.Any discrepancies are reconciled immediately

Q25

Describe the standards the organization uses for code-of-conduct covering conflicts of interest and governing the actions of its officers, Board of Directors, and employees. (2,000 characters maximum)

HRDC's has developed a written conflict of interest policy that is provided to all staff and board members upon commencement of duties. The policy asserts that all trustees and employees have an obligation to: avoid conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Agency in dealing with outside entities or individuals; disclose real and apparent conflicts of interest to the CEO and/or the Board of Trustees; and refrain from participation in any decisions on matters that involve a real conflict of interest or the appearance of a conflict. The policy defines conflicts of interest and describes examples, disclosure requirements, and the process for resolution. The policy describes reporting responsibilities, whistleblower protection, investigative responsibilities, protection of records, disciplinary action, and confidentiality.

Q26

Does the organization carry fidelity bond coverage for responsible officials?

Yes

Page 6: Certifications / Authorization / Signature

Q27

CERTIFICATIONS: Please certify compliance with each of the following by checking the box next to each:

Funded activities must exclusively benefit individuals and families in qualifying populations in the City of Billings.

,

Subrecipients must prevent the duplication of funds to prevent fraud, waste, and abuse by verifying a qualifying household is not already receiving the same eligible supportive service or has been approved to receive the same service through another program or service provider. Subrecipients must immediately repay the City of Billings for assistance that is determined to be duplicative.

,

Subrecipients must maintain procedures to prohibit employees, board members, and officers from using their positions for a purpose that has the appearance of being motivated by a desire for private gain for themselves or others.

,

Financial records, supporting documentation, statistical records, and all other records pertinent to funding shall be retained for a period of five years following completion of project/activity.

,

Subrecipients shall comply with the Fair Housing Act, HUD regulations, and the Montana Human Rights Act prohibiting employment, contracting, and beneficiary discrimination based on: Disability - includes people with HIV / AIDS and people in recovery from alcohol / drugs; Race / Color; Religion; Religious Belief; Sex - includes protection against sexual harassment; Familial Status - includes the presence of children under the age of 18 and/or pregnancy; National Origin; Sexual Orientation; Gender Identity; Marital Status; Creed; and Age.

,

Subrecipients hiring personnel to carry out HOME-ARP activities, follow all Equal Employment Opportunity (EEO) policies. These may include the documentation of advertising methodology, demographics for interviewees, and reasons for the hiring decision; to the greatest extent feasible, direct all employment, contract, and training opportunities to low- and very-low-income persons and businesses, including seasonal and temporary employment opportunities; and recruit potential employees residing in lower-income areas and those residing in public or federally assisted housing. Required documentation includes: a summary of the

number of applicants for each position; the number that are minorities, women, and/or disabled; reasons for the hiring decision; personnel policies; and employee training, promotion, and salary levels.

,

Subrecipients must not contract with, hire, or employ an individual in the United States knowing that the contractor or individual is not authorized with respect to such employment.

,

Subrecipients are required to comply with the policies, guidelines, and requirements of the Uniform Administration, Cost Principles that require costs be necessary and reasonable, and Audit requirements set forth in 2 CFR Part 200.

,

Funds, materials, property, or services, provided directly or indirectly through HOME-ARP, cannot be used for partisan political activity, or to further the election or defeat of any candidate for public office.

,

All procurement transactions regardless of whether negotiated or advertised, and without regard to dollar value, shall be conducted in a manner providing a maximum degree of open and free competition.

,

Organizations that are directly funded under the HOME-ARP program may not engage in inherently religious activities, such as worship, religious instruction, or proselytization, as part of the programs or services funded through HOME-ARP. If an organization conducts such activities, the activities must be offered separately, in time or location, from the programs or services funded under HOME-ARP, and participation must be voluntary for the beneficiaries of the HOME-ARP programs or services.

Q28

Upon request, applicant agrees to furnish copies of liability insurance coverage, fidelity bond coverage for principal staff handling the organization’s accounts, and payment of payroll taxes and worker’s compensation insurance coverage, as required by Federal and State laws.

Yes

Q29 Upon request, applicant agrees to furnish copies of commitment letters for other funding sources.	**Yes**
Q30 Upon request, applicant agrees to furnish copies of accounting records and other financial documentation.	**Yes**

Q31

Signature of Authorized Responsible PartyEntering your full name in the box below will convey the same meaning as a wet signature.

Denise Jordan

Q32 Request for Qualification - Part 1 Submittal Date	Please enter or click today's date below: **11/17/2023**

#6

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Friday, November 17, 2023 12:39:09 PM
Last Modified: Friday, November 17, 2023 1:23:40 PM
Time Spent: 00:44:30
IP Address: 71.207.57.126

Page 1: Supportive Service Program & Activities

Q1

Have you completed and submitted the HOME-ARP Request for Qualifications - Part 1 online form?

Yes

Page 2: Supportive Service Program & Activities

Q2

Organization Name. Must be the same as entered in the Part 1 - Qualifications online form.

District 7 Human Resources Development Council (HRDC)

Q3

Please provide the proposed supportive service program location: (please be specific)

Street Address	**7 N. 31st Street**
City	**Billings**
State	**Montana**
Zip Code + 4	**59103-2114**

Q4

Is the program location within the Billings city limits?

Yes

Q5

Which qualifying populations does your agency propose to serve with HOME-ARP funds? (choose one or more)

At Risk of Homelessness, as defined in 24 CFR 91.5

Q6

Which eligible supportive service categories does your agency propose to carry out? (choose one or more)

Homeless Prevention Services,

Housing Counseling Services (must be an HUD approved)

Q7

Which eligible activities associated with the above service categories does your agency propose to implement? Full descriptions of activities can be found in HOME-ARP Supportive Services: Eligible Costs & Services (Please choose at least one of the following)

Housing Search and Counseling Services,

Case Management,

Landlord / Tenant Liaison,

Financial Assistance Costs (e.g., rental application fees, security deposits, utility payments, rental arrears, first, and last month's rent, etc.)

,

Short-term and Medium-term Financial Assistance for Rent

Q8

Describe the need for the proposed supportive services at your organization in relation to homeless prevention and increasing housing stability. (1,000 character maximum)

According to HUD 2022 there are 1600 homeless people with only 304 Emergency safe Haven family units available across the state, including only 23 child-only beds and 669 Emergency family beds.Billings has 338 homeless people (30 homeless people for every 10,000. There are over 28% of housing units within service area with at least one substandard conditions(inadequate plumbing,lack of kitchen facilities,over occupancy,etc.)and is identified as a primary risks to homelessness.HRDC shares the priorities of the City of Billings to focus on homelessness prevention and services.With more resources, HRDC can expand its efforts to provide adequate emergency homeless prevention programs and expand treatment / service capacity and linkage to essential services, while using its bundled services to help increase citizen's personal income levels and economic opportunities.HRDC is the only Certified Housing Counseling Program that can also use this credential as a housing support service.

Q9

Is the above-stated need identified within the City of Billings' HOME-ARP Allocation Plan?

Yes

Q10

Please estimate the number of qualifying HOUSEHOLDS your agency expects to serve with HOME-ARP supportive services in one year. (Whole numbers only; no ranges, no percentages; a single individual = one household; one family = one household)

45

Q11

What is the organization's timeframe in MONTHS for carrying out the proposed activity? Please enter a whole number (no comma, decimal point, etc.)

12

Page 3: Organizational Experience and Capacity

Q12

Provide a detailed description of the organization's ability to serve the identified qualifying population(s). Describe similar projects or activities that have been / are being successfully carried out at the organization, as well as sources of funding for the programs or activities. (2,000 character maximum)

HRDC outcomes for 2021-2022 represent the wide range of services and the ability of the agency to help low-income vulnerable populations transition into permanent housing. In 2021, 57 households received security deposits through the CoC Rapid Re-Housing Program and the Youth Homeless Demonstration Project as well as 2104 months of rent ware paid from the over 9 programs at HRDC including: ARRA Essential services program, Emergency Solutions, Rapid Re-housing, Housing Plus and Section 8. The total amount of rent paid to community members totaled $1,108,541.93 in 2021. In regard to home ownership, 363 families graduated from HRDC homebuyer education, 370 homeownership planning sessions were conducted, and 52 home purchases were made as a result of individual planning sessions. Youth employment services were also provided to 63 youth who participated in the Work Investment Act Employment and Training Program administered by HRDC. These youths were supported by 67 local businesses that provided employment sites. Specific program experiences include as a HUD-approved housing counseling agency, HRCD provides no-cost counseling in the areas of mortgage delinquency, default resolution, and pre-purchase. Each client receives intensive one-on-one assistance provided by a trained and certified housing counselor. HRDC manages the Home Center that offers one-on-one guidance provided by a trained and certified counselor who will help the client focus on how to secure and maintain a rental unit. HRDC is also a certified educators and industry experts teach prospective homeowners about the process of purchasing a home. Case management is a crucial component of all HRDC's programs. Case managers are experts on their corresponding programs and also refer participants to other internal and external organizations' programs.

Q13

Please explain any identified obstacles to carrying out this activity prior to the expenditure deadline of September 30, 2030. (1,000 character maximum)

HRDC is confident it will be able to meet all requirements by the project deadline, however, landlord participation is an obstacle, but vital to the success of this grant. HRDC will focus on outreach and landlord education on the benefits of being involved with the project. HRDC is engaged with property managers, private landlords and the local landlord associations that serves Billings to ensure accurate program knowledge can be obtained as well as breaking down the stigma of the client who may be receiving housing assistance. HRDC uses ROMA to measure project outcomes and monitors expenditures closely to ensure responsible budget spend down and resource allocation.

Q14

Describe how the organization plans to market the program to participants to ensure people know how to access services or resources. (1,000 character maximum)

HRDC develops an outreach plan that identifies goals for enrollment and landlord/owner participation, new and current partners that will be targeted, and events and activities to promote the program.Staff sets timelines and uses a calendar to ensure that recruitment and outreach occurs continuously with a pool of eligible participants and landlords/owner are always engaged. HRDC uses its vast network of organizations to recruit both participants and landlords/owners.Outreach activities to reach and engage participants and landlords/owners include utilizing relationships with agency partners that make referrals to the program, sharing information about the program through multiple outlets, in multiple languages, and presenting information about services to local agencies.Annually, digital, social media, printed outreach and recruitment materials, as well as targeted messaging about service will be produced and updated to ensure all materials are current and reflect relevant resources.

Q15

The City has not implemented a preference for any qualifying populations or subpopulations. Describe how the agency will maintain a waiting list of any program participants and/or a waiting list for services. (1,000 character maximum)

Because housing stock is low throughout the region the Housing Navigator establishes connections with clients to support them with immediate assistance with starting the housing search. HRDC has a Vast knowledge of other programs that can help with other needs of clients such as application fees to ensure clients have wrap around service when applying for housing and are not held up by lack of resources. Resources can include mental health services, medical services, emergency shelter as well as wrap-around case management services on top of what the housing program can provide including family forward and housing stability services. The goal is to reach the entirety of the waiting list within a 2-month time period to ensure that applicants do not have to wait a long period of time before they are engaged in starting the process to enter the program. Many times, if there is a longer waiting period clients either move or are unresponsive when their names come up on the list.

Q16

Describe how the agency will verify a program participant meets at least one of the qualifying populations prior to service approval. (1,000 character maximum)

HRDC uses a one-point entry system regardless of how a participant enters agency programs either by referral, through the Continuum of Care, or other means. HRDC has an established intake process which determines eligibility based upon established criterion. Once classified as eligible and accepted into the program, the participant is immediately assigned a case manager for further assessment and determination of additional services that might be bundled into a comprehensive individualized management plan. All case managers undergo stringent and ongoing training under the supervision of the program manager to ensure compliance.

Q17

How will the organization verify the income of the individuals / households served?Check all that apply.

Federal Tax Forms,

Pay Stubs,

Client Self-Report,

Verified through other assistance (TANF, Medicaid, etc.),

Perform Asset Review,

Third Party Verification

Q18

Describe how the agency will assess duplication of benefits, including a process for verifying that a program participant is not currently receiving and/or been approved to receive the same service through another funding source. (1,00 characters maximum)

HRDC initially certifies and re-certifies eligibility by enrolling participants, completing applications, verifying financial status, assists in voucher extensions under the Programs, and complete data entry and uploads documentation into the designated software system. HRDC requires all new participants to be present onsite during the Enterprise Income Verification (EIV) process and annually after unless HRDC conducts a random sample of participants or HRDC has reason to believe that participants income has changed. The Housing Navigator is required to perform re-examinations if there is a household change, a move or income change. After the re-examination is completed, the process is reviewed by the Program Director, inputted into the proper reporting system which will then be received by HUD to ensure accuracy.

Q19

Has any program participant been required to repay due to an overpayment and / or duplication of funds at your agency? If yes, how were repaid funds reinvested into another program participant and / or activity?

Yes,

Other (please specify):
In the rare case of overpayment and or duplication of services, all transactions are audited and follow best practices in financial management and reporting. In these unique situations, any over payment is reinvested into the program in which the overpayment occurred. All services are tracked and coded into (ROMA), Results Oriented Management and accountability and reported not only to the state or Federal grantor where overpayment or duplication may have occurred, but to State CSBG through its annual report in its services count. Data is also collected through internal and external databases with monthly, quarterly, and annual reports generated by programs and services provided

Q20

Describe the methods or programs the agency will use to document and verify a program participant's eligibility. (1,00 characters maximum)

HRDC provides motivation interviewing to all new clients and enters information into the Pathways system to determine case management needs along with income verification to determine if the client is at risk for homelessness.

Page 4: Financial & Staffing

Q21

What is the total HOME-ARP funding requested for supportive service activities? (Please enter whole numbers in each field (no dollar sign, comma, decimal point, etc.)

For supportive services activities:	**75000**
For the direct provision of services:	**110000**

Q22

If included in the project budget, will the cost of labor or supplies and materials be incurred in directly providing supportive services to program participants? (i.e., direct provision of services)

Yes

Q23

If the direct provision of services will be funded, please describe the employee positions to be funded, percentage of time dedicated to the activity, qualifications, and duties in carrying out the proposed activity. (500 characters maximum)

ESG Client Advocate will allocate.30 FTE to assist the Housing Navigator to help participants become self-sufficient and will assess participant strengths and needs and connect them with resources to remove access to housing barriers including accessing childcare, gaining transportation, getting into recovery programs, registering for training programs, applying for SSI, etc. Project Manager will allocate.07 FTE to provide supervision of the ESG Client Advocate and assist with reporting.

Q24

Upload job descriptions and resumes of any staff that will directly carry out supportive service activities for program participants.

2023%20Resumes%26Qualifications.pdf (959.2KB)

Q25

Identify the organization's key staff members that will be responsible for HOME-ARP activity oversight, implementation, financial management, and quarterly reporting. Please include specific titles and qualifications. (1,000 characters maximum for each)

Activity Oversight:	**Program Manager, Qualifications: project management, supervisory skills, budget management, experience in reporting**
Implementation:	**Housing Navigator, Qualifications: experience in case management and assisting clients with finding stable housing; Client Advocate, Qualifications: case management**
Financial Management:	**Fiscal Director, Qualifications experience with general accounting principals and project management**
Quarterly Reporting:	**Housing Navigator, Client Advocate, Program Manager, and the Fiscal Director all play a role and each position's qualifications is briefly described above and also uploaded to this application.**

Q26

If awarded HOME-ARP funding, will the organization hire new staff to implement the project? If yes, the organization must comply with low-income recruitment regulations for positions supported, either in part or in full, with federal funding. Recruitment efforts must include targeting low- and very-low-income individuals, and race/ethnicity documentation must be provided on applicants for any positions supported by federal funding.

No

Page 5: New Staff Positions

Q27

Respondent skipped this question

Please upload job descriptions for each new position.
Acceptable formats PDF, DOC, DOCX, JPG, JPEG

Page 6: Sources & Uses

Q28

Please upload your completed Sources & Uses spreadsheet. Acceptable formats PDF, JPG, JPEG

Billings%20ARPA%20Cost%20Proposal.pdf (151.4KB)

Page 7: Authorization / Certification / Signature

Q29

Please upload the Authorization to Request Funds documentation, signed by the organization's Authorized Responsible Entity. Acceptable formats PDF, JPG, JPEG

Amended%20%26%20Reinstated%20Bylays%202022.pdf (1.1MB)

Q30

Signature: Typing your full name in the box below will be considered signing.

Denise Jordan

Q31

HOME-ARP Request for Qualifications - Part 2 Submittal Date

Please click or enter the date **11/17/2023** below:

STATE OF MONTANA

CERTIFICATE OF AMENDMENT
TO CERTIFICATE OF INCORPORATION

I, FRANK MURRAY, Secretary of State of the State of Montana, do hereby certify that duplicate originals of Articles of Amendment to the Articles of Incorporation of

COMMUNITY ACTION PROGRAM OF BILLINGS AND YELLOWSTONE COUNTY

duly executed pursuant to the provisions of Section 15-2335 of the Revised Codes of Montana, 1947, have been received in my office and found to conform to law.

NOW, THEREFORE, I, FRANK MURRAY, as such Secretary of State, by virtue of the authority vested in me by law, hereby issue this Certificate of Amendment to the Certificate of Incorporation of

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL

formerly

COMMUNITY ACTION PROGRAM OF BILLINGS AND YELLOWSTONE COUNTY

and attach hereto a duplicate original of the Articles of Amendment to the Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this 31st day of December A. D. 1975

Frank Murray
FRANK MURRAY
Secretary of State

By Gail M. DeWalt
GAIL M. DeWALT
Chief Deputy

Pursuant to the provisions of the MONTANA NONPROFIT CORPORATION ACT, Section 15-2335, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

(a) The name of the corporation is:

COMMUNITY ACTION PROGRAM
OF BILLINGS AND YELLOWSTONE COUNTY

(b) The following amendment of the Articles of Incorporation was adopted by the corporation on November 25, 1975, in the manner prescribed by the Montana Nonprofit Corporation Act.

That ARTICLE I of said Articles of Incorporation is amended to read as follows:

The name of this corporation shall be:

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL

(c) There are no members of the corporation. The date of the meeting of the Board of Directors (Trustees) at which the amendment was adopted was November 25, 1975. Such amendment received the vote of a majority of the directors in office.

DATED: November 25, 1975.

COMMUNITY ACTION PROGRAM OF
BILLINGS AND YELLOWSTONE COUNTY

By Francis E. Maxwell
Its President

By Donna L. Kilpatrick
Its Secretary

Francis E. Maroncelli, who, being by me first duly sworn, declared that he is the President of COMMUNITY ACTION PROGRAM OF BILLINGS AND YELLOWSTONE COUNTY, a Montana nonprofit corporation; that he signed the foregoing document as President of the corporation; and that the statements therein contained are true.

James M Thompson

Notary Public for the State of Montana
Residing at Billings, Montana
My commission expires July 26, 1977

(NOTARIAL SEAL)

BYLAWS

OF

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL

A Montana Nonprofit Corporation

(as Amended and Restated October 25, 2022)

Article I

NAME AND LOCATION

Section 1. Name. The name of this organization shall be **District 7 Human Resources Development Council** (the "Corporation"), a nonprofit corporation incorporated in the State of Montana.

Section 2. Location. Offices of the Corporation shall be located in Billings, Montana, and in such other localities as may be determined by the Board of Trustees.

Section 3. Registered Office. The Corporation shall have and continuously maintain, in the State of Montana, a registered office and a registered agent whose office is located in such registered office. The registered office may be, but need not be, located in the principal office of the Corporation. The address of the registered office may from time to time be changed by the Board of Trustees.

Article II

PURPOSES

Section 1. Purposes. As stated in the Articles of Incorporation of the Corporation, the Corporation is organized and shall be operated for exclusively charitable and educational purposes within the meaning of Code Section 501(c)(3), including, but not limited to, the promotion of human development and economic betterment and the relief of poverty in Big Horn, Carbon, Stillwater, Sweet Grass, and Yellowstone Counties in the State of Montana. In furtherance of these purposes, the Corporation shall develop

programs to help the local communities mobilize resources to combat poverty in conformity with the Economic Opportunity Act of 1964 (as amended), and the provisions of any future law.

Section 2. Restriction on Activities. The Corporation shall operate under the following restrictions:

(a) The Corporation shall have and exercise all rights and powers conferred on Montana nonprofit corporations under Montana law, provided, however, that the Corporation shall not engage in any activities or exercise any powers that are not in furtherance of the primary purposes of the Corporation.

(b) The Corporation shall not carry on any other activities not permitted to be carried on by a corporation that is exempt from federal income tax as an organization described in Code Section 501(c)(3).

(c) No part of the net earnings or assets of the Corporation shall inure to the benefit of any Trustee, officer, or other private individual; and, except to an insubstantial degree, the Corporation shall not engage in a regular business of a kind ordinarily carried on for profit.

(d) No substantial part of the activities of the Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation; and the Corporation shall not participate or intervene in any political campaign (including publishing or distributing statements), in connection with any candidate for public office. However, the Corporation may conduct appropriate lobbying activities as described by Code Section 4911 on issues of importance to the Corporation and the individuals that it serves.

Article III

MEMBERSHIP

Section 1. Members. The Corporation shall have no Members. Any action which would otherwise require approval by a majority of all members or approval by the members shall require only approval by the Board. All rights which would otherwise vest in the members shall vest in the Board of Trustees.

Article IV

BOARD OF TRUSTEES

Section 1. Authority and Responsibility. The governing body of the Corporation shall be the Board of Trustees. The Board of Trustees shall have supervision, control, and direction of the affairs of the Corporation, shall actively promote and pursue the Corporation's objectives, shall identify the human resource development needs of Montana District 7, and shall supervise the disbursement of the Corporation's funds. The Board may adopt such rules and regulations for the conduct of its business as shall be deemed advisable, and may, in the execution of the powers granted, delegate certain of its authority and responsibility to one or more committees.

Section 2. Number and Qualifications of Trustees. The number of Trustees that shall constitute the entire Board shall be fifteen (15). The number of Trustees may be increased (but not to more than fifty-one (51)) or decreased (but not to less than fifteen (15)) by resolution of the board, but no decrease shall have the effect of shortening the term of any incumbent Trustee. All Trustees must reside within the boundaries of Montana District 7.

Section 3. Selection of Trustees. The Trustees shall be divided into three groups as follows:

(a) Public Official Trustees. One third (5) of the Trustees shall be Public Official Trustees. One Public Office Trustee shall be appointed from each of the five counties that make up Montana District 7. The individuals appointed as Public Official Trustees shall represent either elected or appointed public officials with general government responsibilities or responsibilities which require them to deal with poverty-related issues. The representatives shall be appointed by the governing officials of the political jurisdictions they represent (i.e. County Commissioners). If a vacancy occurs in any seat (including refusal of the appointed individual

to serve as trustee), the appropriate sponsoring group shall be notified, and shall have the right to appoint a replacement.

(b) Low-Income Trustees. At least one third (no less than 5) of the Trustees shall be Low-Income Trustees. Low-Income Trustees shall be appointed by the Board of Trustees in accordance with selection procedures adequate to assure that the individuals selected adequately represent the low-income population in the area served by the Corporation. At least two (2) Low-Income Trustees shall be from rural counties served by the Corporation and three (3) shall come from Yellowstone County. Low-Income Trustees need not, themselves, qualify as low-income, so long as they are representatives of the low income residents served by the Corporation. Upon the occurrence of a vacancy for a Low Income Trustee seat, the Board shall make reasonable efforts to provide notice of the vacancy to the residents of the area and to the members of the low-income groups to be served.

(c) Private Sector Trustees. The remaining members of the Board (no more than 5) of the Trustees shall be Private Sector Trustees. The Private Sector Trustees shall be elected by the Board of Trustees. The board of Trustees shall adopt nomination procedures for Private Sector Trustees that ensures that the Corporation will benefit from broad community involvement. Private Sector Trustees shall be individuals that represent civic, professional, business, industry, labor, law enforcement, religious, welfare, education or other groups within the counties of Montana District 7.

(d) Notwithstanding the foregoing, action taken by the Board of Trustees which is otherwise valid shall not be deemed invalid due to failure to comply with Board membership requirements, provided diligent effort has been made to ensure that all membership criteria are met.

Section 4. Petitions for Representation on the Board of Trustees. Representative groups of the low income population and community agencies that feel themselves inadequately represented on the Board of Trustees may petition for adequate representation according to the following guidelines:

(a) Petitions shall be in writing, signed by at least twenty-five (25) members of the petitioning group or agency, and shall state why the Board of Trustees is not adequately representative of the petitioning group.

(b) The completed petition shall be delivered to the Board at its regular meeting. The Board shall set the date for a hearing of the petition within sixty (60) days of receipt, and notify the petitioners thereof, in writing.

(c) The petition hearing shall be informal and open to the community, in order to provide a fair opportunity for the petitioning group to present its case for more adequate representation.

(d) The Board shall provide a written statement of reasons supporting whatever action the Board takes on the petition. This statement shall be provided to the petitioners.

(e) The Board must adjust and realign Board membership in any case where a petition is granted, in order to maintain proper representation of public officials and the poor.

Section 5. Terms of Office.

(a) **Low Income and Private Sector Trustees**. All Low-Income Trustees and Private Sector Trustees shall serve for a term of three (3) years. Terms shall be staggered, with one-third of the total number of Low Income and Private Sector Trustee positions on the Board being replaced each year. If necessary following the adoption of restated and amended bylaws, initial terms of less than three (3) years may be determined by lot to accomplish a staggered replacement of Trustees. Low Income and Private Sector Trustees may serve consecutive terms of office.

(b) **Public Official Trustees**. Public Official Trustees shall serve for a term of three (3) years at the discretion of the appointing group for each Public Official Trustee as determined in Section 3 of this Article. Public Official Trustees may serve consecutive terms of office.

(c) **Term Start Date**. Terms of office shall begin on the date of the first Corporate meeting following the appointment of any Board members, or on the date of appointment if the Board member is appointed at the annual Corporate meeting.

Section 6. Removal of Trustees. A Low-Income Trustee or Private Sector Trustee may be removed with or without cause by the vote of two-thirds of the Trustees of the Corporation. In the event that a Low-Income Trustee or Private Sector Trustee has three consecutive unexcused absences from meetings of the Board of Trustees, the Trustee may be removed by the vote of a majority of the Board of Trustees. It is understood that Public Official Trustees cannot be removed by action of the Board. However, the elected official and the appointing body will be notified when three consecutive meetings have been missed and The Board shall encourage the elected official to attend the Board meetings or have the appointing body recall the Trustee and appoint a replacement that will be able to attend. Board members who are representatives of a public official, private organization or any other group may be removed by the individual or entity by written notice to the Trustee and the Corporation.

Section 7. Community Recall of Trustees. A written complaint seeking recall of any Trustee who is serving as a Trustee of the Corporation as the representative of a public official, private organization or any other group may be filed with the Chair of the Corporation by any person. The Trustee against whom such claim is made shall be personally contacted by the Chair regarding the issues raised by the complaint. Following such notification, copies of all such complaints shall be forwarded by the Chair to the body or individual who appointed the Trustee and to the Trustee against whom the claim is made. Only the appointing body shall be entitled to take action against a Trustee on the basis of such complaint.

Section 8. Resignation of Trustees. Any Trustee may resign from the Board by giving written notice to the Chair of the Corporation. Such resignation shall be effective upon receipt of notice by the Chair or at such later date as specified in the notice.

Section 9. Vacancies. Vacancies on the Board of Trustees shall be filled in the same manner as the vacating Trustee was elected or appointed. If the vacancy is not filled in this manner, the Board of Trustees, by majority vote, is empowered to appoint temporary Trustees to fill any vacancies on the Board caused by death, resignation, or otherwise. Such temporary Trustees shall serve until the term of the vacating Trustee expires and shall be selected to represent as closely as possible the same constituency and county as the vacating Trustee.

Section 10. Specific Powers. In addition to all other powers granted by law, the Corporation's Articles of Incorporation or these bylaws, the Board of Trustees shall have the power:

(a) To appoint the Chief Executive Officer of the Corporation;

(b) To determine, subject to applicable laws and regulations, major personnel, organizational, fiscal and programmatic policies of the Corporation;

(c) To determine overall program plans and priorities for the Corporation including provisions for evaluating progress against performance;

(d) To make final approval of all program proposals and budgets;

(e) To determine, subject to applicable laws and regulations, rules and procedures for the Board of Trustees;

(f) To elect the officers of the Board and appoint the officers of the Corporation;

(g) To appoint committees of the Board of Trustees; and

(h) To receive and administer funds under the Community Services Block Grant Program, and amendments thereto, funds and contributions from private and local public sources and funds under any Federal or State Assistance Program.

Section 11. Place and Manner of Meeting. The annual meeting of the Board of Trustees shall be held each year in June. Regular meetings of the Board of Trustees shall be held approximately every 10 weeks at the offices of the Corporation or at such other place and time as the Chair of the Corporation or the Trustees may determine. Special meetings of the Board of Trustees may be held from time to time upon call of the Chair, or a majority of the Trustees. In the matter of closed sessions, all decisions made in such sessions must be finalized in an open meeting. Members of the Board of Trustees may act by means of conference telephone network or similar communication methods by which all persons participating in the meeting can hear each other. A Trustee participating in the meeting by conference telephone or electronic means is deemed present in person at the meeting. The Chair of the meeting may establish reasonable rules as to conducting the meeting by telephone or electronic means.

Section 12. Action Without a Meeting; Use of Electronic Mail. The Board of Trustees shall not take any action without a meeting at which a quorum is present. The Trustees may, however, act on any matter generally required or permitted at a Board meeting, without actually meeting, including voting on any matter properly brought before the Board of Trustees, through a unanimous written consent. Such action can be taken by e-mail if an electronic copy of the resolution of action is included in an e-mail notice to the Trustees at the e-mail addresses on record for each Trustee. The action shall be approved when each of the Trustees entitled to vote on the matter respond with an affirmative vote via e-mail from the Trustee's e-mail address on record with the Corporation. Upon receiving an electronic response from each Trustee, a copy of each Director's vote shall be printed and the written version of the electronic responses shall be kept in the Corporation's minute book. The unanimous consent shall have the same effect as a unanimous vote.

Section 13. Notice of Meeting. Written or printed notice of every annual, regular and special meeting of the Board of Trustees, stating the place, day and hour of the meeting along with an agenda must be given to each Trustee not less than five days prior to the date of the meeting; provided that notice must be given to each Trustee at least seven days prior to the date of the meeting if the purpose of the meeting is to consider: (i) removing a Trustee from office; (ii) an amendment to the Articles of Incorporation; (iii) a plan of merger, (iv) the sale, lease, exchange, or disposition of all or substantially all of the Corporation's property or (v) the dissolution of the Corporation. In such case, the notice must be accompanied by a copy of, or summary of, the proposed amendment, plan of merger, transaction for the disposition of property, or proposed dissolution. Public notice of every annual, regular and special meeting of the Board of Trustees, stating the place, day, and hour of the meeting must be posted at least 72 hours prior to the time of the meeting. No notice need be given to any Trustee who actually attends, or who executes and files written waiver of notice of such meeting, either before or after the meeting. Notices of special meetings shall state the purpose for which the meeting is called.

Section 14. Date of Notice. Any notice to a Trustee of the Corporation that is required or permitted under these Bylaws shall be delivered to the Trustee at the Trustee's mailing address, electronic mail address, facsimile number, or telephone number as shown on the records of the Corporation. If mailed, such notice shall be deemed to be delivered five days after being deposited in the United States mail in a

sealed envelope so addressed, with postage thereon prepaid. If given by telephone, such notice shall be deemed to be delivered when spoken to the Trustee or to a person at the office of the Trustee who the person giving the notice has reason to believe will promptly communicate it to the recipient. If given by electronic transmission, such as by facsimile or electronic mail, such notice shall be deemed to be delivered when transmitted, unless information is received promptly by the sender that the transmission was not received.

Section 15. Quorum. A majority of the members of the Board of Trustees shall constitute a quorum at all meetings of the Board of Trustees. No vote shall be taken unless a quorum is present.

Section 16. Voting. At all meetings of the Board of Trustees, each Trustee shall have one vote. The vote of a majority of the Trustees present at a meeting at which a quorum is present shall be sufficient to constitute action of the Board of Trustees except for actions for which a greater vote may be required by statute, the Articles of Incorporation, or these Bylaws.

Section 17. Compensation of Trustees. No Trustee shall receive any compensation from the Corporation for services rendered as a Trustee. Nothing contained herein shall be construed to preclude any Trustee from serving the Corporation in any other capacity and receiving reasonable compensation for personal services rendered to the Corporation that are reasonable and necessary to carry out one or more of the tax-exempt purposes of the Corporation. Trustees may receive such reimbursement for expenses, if any, as may be fixed or determined by the Board.

Article V

COMMITTEES OF THE BOARD

Section 1. Standing Committees.

(a) The Board may have standing committees including an Executive/Business Committee, and a Program/Mobilization of Resources Committee.

(b) No Trustee may serve as chairperson of more than one standing committee; however Trustees may serve as member(s) of any or all standing committees.

(c) The Chair of the Board, with the consent of the Board of Trustees, will appoint the chairpersons and members of each standing committee, except the Executive/Business Committee.

(d) Membership of standing committees shall be so constituted that they reflect the composition of the Board. One-third being public officials, one-third being private officials and one-third being low-income officials.

(e) The Executive/Business Committee shall be appointed from the Board by the Chair. The Executive Committee shall be chaired by the Board Chair. The Board Chair shall appoint the Chairman of the Business Committee. The Executive/Business Committee shall be approved by the Board, shall not be less than three nor more than six in number and shall represent the balance between public, private and low-income, as in item (d) above.

(f) The board of Trustees shall delegate to the Executive/Business Committee the work of providing advice and counsel to the Chief Executive Officer.

(g) The Program/Mobilization of Resources Committee shall be appointed from the Board by the Chair and the Chair shall appoint the Chairman of this committee. The Program/Mobilization of Resources Committee shall be approved by the Board, shall not be less than three nor more than six in number and shall represent the balance between public, private, and low-income, as in item (d) above.

(h) The Board of Trustees shall delegate to the Programs/Mobilization of Resources Committee those issues that are associated with the programs operated by the corporation, and the committee shall seek aid from persons/businesses/special groups who have a concern for the poor and who will assist in mobilizing local, state, and federal resources that support the programs to fulfill the corporation's objectives.

Section 2. Other Committees. The Board may, by a majority vote of the full Board, create additional committees. Such committees shall include no less than three Trustees who shall represent the balance between public, private and low-income as in Section 1 (d) of this Article. The members of any such committee shall serve at the pleasure of the Board of Trustees. Committees shall exercise such powers as may be designated by the Board of Trustees.

Section 3. Restrictions on Committees. Pursuant to the Montana Nonprofit Corporation Act, a committee shall not have the authority to:

(a) Authorize distributions;

(b) Elect, appoint or remove Trustees or fill vacancies on the Board or on any of its committees, or

(c) Adopt, amend or repeal the Articles of Incorporation or Bylaws of the Corporation.

Section 4. Committee Meetings. Each committee may, subject to the approval of the Board of Trustees, prescribe rules and regulations for the call and conduct of committee meetings and other matters relating to its procedure that are consistent with these bylaws. A majority of the members of a committee shall constitute a quorum for the transaction of business at any meeting of the committee.

Article VI

OFFICERS

Section 1. Officers of the Board. The officers of the Board of Trustees shall be a Chair, a Vice Chair, a Secretary, a Treasurer, and such other officers as the Board of Trustees deems advisable from time to time. Any two offices, except the offices of Chair and Treasurer, may be held by the same person. The Board may attempt to have the officers selected by the Board of Trustees to approximately represent the distribution of representation on the Board of Trustees, however a direct correlation to the tri-partite structure of the Board is not required. All of the Officers of the Board must be voting members of the Board in good standing. Failure to appoint officers shall not require the Corporation to be dissolved.

Section 2. Officers of the Corporation. In addition to the officers of the Board, the Board may appoint officers and assistant officers of the Corporation if the Board deems it necessary or desirable to do so; or by resolution the Board may delegate such authority to an officer of the Board or officer of the Corporation. Such officers of the Corporation may include a Chief Executive Officer; Chief Operating Officer; and Chief Financial Officer. Any number of offices may be held by the same person, and officers of the Corporation do not need to be members of the Board of Trustees. Failure to appoint officers of the Corporation shall not require the Corporation to be dissolved.

Section 3. Election. The officers of the Board shall be elected by the Board of Trustees each year at the June meeting of the Corporation.

Section 4. Term of Office. Each officer shall hold office for one year, or until the officer's successor has been duly elected and qualified, or until removed. Trustees may serve a maximum of three consecutive one year terms in the same position as an officer of the Board. There is no limit to the number of consecutive terms that Officers of the Corporation may serve. A designation of a specified term does not grant to the officer any contract rights, and the Board can remove the officer at any time prior to the termination of the designated term.

Section 5. Removal of Officers.

(a) Any officer of the Board or officer of the Corporation may be removed either with or without cause by a two-thirds (2/3) super majority vote of the Board of Trustees.
(b) The Chief Executive Officer may be removed with or without cause by a two-thirds majority vote of the Board of Trustees. Such removal from the office of Chief Executive Officer shall be subject to any employment or contract rights existing between the Chief Executive Officer and the Corporation.
(c) Any Officer of the Corporation other than the Chief Executive Officer may be removed from office by action of the Chief Executive Officer with notification to the Board of Trustees. Such removal from a position as an Officer of the Corporation shall be subject to any employment or contract rights existing between the individual and the Corporation.

Section 6. Duties of Officers of the Board. The duties and powers of the officers of the Board shall be as follows or as shall hereafter be set by resolution of the Board of Trustees:

(a) Chair. The Chair shall, subject to the direction and supervision of the Board, (i) preside at all meetings of the Board; (ii) see that all orders and resolutions of the Board are carried into effect; and (iii) perform all other duties incidental to the office of Chair and as from time to time may be assigned to him or her by the Board.

(b) Vice Chair. The Vice Chair shall assist the Chair to the extent determined by the chair or the Board of Trustees, and, in the absence or incapacity of the Chair, shall succeed to the duties of the Chair.

(c) Secretary. The Secretary shall keep the minutes of the meetings of the Board of Trustees in one or more books provided for that purpose; see that all notices are duly given in accordance with these Bylaws or as required by law; present to the Board of Trustees at its meetings all official communications received by the Secretary; be custodian of the Corporation's records; and in general, perform all duties incident to the office of Secretary and such other duties as the Chair or Board of Trustees may assign. The Secretary may delegate the specific duties set forth above to another individual or receive assistance from another individual in performing such duties, so long as the Secretary retains oversight and review of the records and documents prepared and distributed.

(d) Treasurer. The Treasurer shall, be responsible for all the funds and securities of the Corporation; deposit such funds and securities in such banks or safe deposit companies as the Board of Trustees may designate; receive and give receipts for moneys due and payable to the Corporation under the direction of the Chair or the Board of Trustees; keep accurate books of account of all of the Corporation's business and transactions and exhibit the books and accounts to any person duly authorized t inspect such records; and in general, perform all duties incident to the office of the Treasurer and such other duties as the Chair or Board of Trustees may assign from time to time. The Treasurer may delegate certain acts or receive assistance from another individual in performing the duties set forth above, so long as the Treasurer retains oversight and review of the related records or documents.

Section 7. Duties of Officers of the Corporation. The duties and powers of the officers of the Corporation shall be as follows or as shall hereafter be set by resolution of the Board of Trustees:

(a) Chief Executive Officer. The Chief Executive Officer shall, subject to the supervision of the Board, be the chief executive of the Corporation and shall perform all such duties as may be assigned to him or her by the Board. The Chief Executive Office shall advise and counsel the Chair and other officers of the Board of Trustees and shall oversee all officers of the Corporation. The Chief Executive Officer may execute bonds, mortgages

and other contracts or documents as authorized or delegated by the Board of Trustees.

(b) Chief Operating Officer. The Chief Operating Officer, if any, shall, subject to the supervision of the Chief Executive Officer, be the person in charge of the day to day operations of the Corporation's activities and shall perform all duties as may be assigned to him or her by the Chief Executive Officer.

(c) Chief Financial Officer. The Chief Financial Officer, if any, shall, subject to the supervision of the Chief Executive Officer and Treasurer, be the principal financial officer of the Corporation and have the care and custody of all its funds, securities, evidences of indebtedness and other personal property and shall perform all duties as from time to time may be assigned to him or her by the Treasurer or Chief Executive Officer.

Section 8. Vacancies. Any officer of the Board may resign at any time subject to any rights or obligations under any existing contracts between the officer and the Corporation by giving written notice to the Corporation. An officer's resignation shall take effect at the time specified in such notice, and unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. All vacancies in any office shall be filled promptly by the Board of Trustees either at a regular meeting or at a special meeting called for that purpose.

Article VII

CONFLICT OF INTEREST

Section 1. Conflict of Interest. Because the Corporation's Trustees and Staff may be involved with other organizations that may have business dealings or affiliations with or seek grants from the Corporation, the following general principles have been established.

(a) A Public Official Trustee sitting on the Board of Trustees will not be in conflict if the Corporation should contract with his/her jurisdiction to perform a component of the program.

(b) Each member of the Board of Trustees and the Staff of the Corporation has a duty of loyalty to the Corporation. The duty of loyalty generally requires a Director or staff member to prefer the interests of the Corporation over the director's/staff's interest or the interests of others. In addition, Trustees and staff of the Corporation shall avoid acts of self-dealing which may adversely affect the tax-exempt status of the Corporation or cause there to arise any sanction or penalty by a governmental authority.

(c) In the event any Trustee or a member of his or her family has a personal or business interest in, or is involved in any way with, an organization with whom the Board is considering a business contract, such interest or involvement shall be disclosed to the Board. In such event, the interested Trustee shall neither vote nor participate in the discussion of the matter. The interested Trustee shall be excused from the actual discussion and presence at that portion of the meeting when the matter giving rise to the apparent conflict is discussed. However, any Trustee who is excluded from voting or presence pursuant to this policy may answer pertinent questions of other Trustees and be present when the interested Trustee's knowledge regarding the matter will assist the Board.

(d) The minutes of the meeting shall indicate that the interested Trustee disclosed the interest or involvement in the matter being considered by the Board, recused herself/himself from the discussion, and abstained from voting on the matter.

Article VII

LIABILITY, INDEMNIFICATION, AND INSURANCE

Section. 1. Indemnification.

(a) Mandatory Indemnification. The Corporation shall indemnify each person who is or was a Trustee or officer of the Corporation, or who is serving or has served at the request of the Corporation as a Trustee, trustee or officer of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, to the fullest extent from time to time permitted

by the laws of the State of Montana in the event any of such persons was or is a party, or is threatened to be made a part to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative.

(b) Allowable Indemnification. The Corporation may indemnify any person who is or was an employee or agent of the Corporation and any person who is serving or has served at its request as an employee or agent of any other enterprise, to the fullest extent from time to time permitted by the laws of the State of Montana in the event any of such persons was or is a party, or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative.

Section 2. Authorization of Indemnification. Any indemnification under this Article (unless the indemnification is ordered by a court) shall be made by the Corporation only as authorized in the specific case, upon a determination that indemnification of the Trustee, officer, employee or agent is proper in the circumstances. In the case of indemnification that is mandatory under Section 2(a) of this Article, the determination shall be limited to whether the person to be indemnified has met the standards specified in Section 2 and the amount of the indemnification permitted by law. Any determination under this Section shall be made (a) by the Board of Trustees by a majority vote of a quorum consisting of Trustees not at the time parties to the proceeding, or (b) if such a quorum is not obtainable, by majority vote of a committee designated by the Board of Trustees consisting solely of two or more Trustees not at the time parties to the proceeding, or (c) by special legal counsel selected by the Board of Trustees or a committee as provided in (a) or (b) of this section or, if a quorum cannot be obtained under (a) and a committee cannot be designated under (b), the special legal counsel shall be selected by majority vote of the full Board, in which selected Trustees who are parties to the proceeding may participate.

Section 3. Advance Payments. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the Corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the Board of Trustees in the specific case, upon receipt of (a) a written affirmation from the Trustee, officer, employee or agent of his or her good faith belief that he or she is entitled to

indemnification as authorized in this Article; and (b) an undertaking by or on behalf of the Trustee, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the Corporation as authorized in this Article.

Section 4. Non-Exclusivity and Continuation. The indemnification provided by this Article shall not be deemed exclusive of any other rights to which a person seeking indemnification may be entitled under any agreement, vote of disinterested Trustees, or otherwise, both as to action in the person's official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a Trustee, officer, employee or agent, and shall inure to the benefit of the heirs, executors and administrators of such a person.

Section 5. Insurance. The Corporation may purchase and maintain insurance (a) to insure itself with respect to the indemnification payments it is authorized or obligated to make pursuant to this Article, and (b) on behalf of any person who is or was a Trustee, officer, employee or agent of the Corporation, or who is or was serving at the request of the Corporation as a Trustee, trustee, officer, employee or agent of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, to insure against any liability asserted against such person and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify the person against such liability under the provisions of this Article.

Article VIII

GENERAL PROVISIONS

Section 1. Execution of Contracts. The Board of Trustees, except as otherwise provided in these Bylaws, may prospectively or retroactively authorize any officer or officers, agent or agents, in the name, and on behalf of the Corporation, to enter into any contract, or execute or deliver any instrument as may be necessary to carry out the purposes of the Corporation. Any such authority may be general or confined to specific instances.

Section 2. Loans. The Board of Trustees may authorize the Chair or any other officer or agent of the Corporation to: (i) obtain loans and advances at any time for the Corporation from any bank, trust company, firm, corporation, individual, or other

institution; (ii) make, execute, and deliver promissory notes, bonds, or other evidence of indebtedness of the Corporation; and (iii) pledge and hypothecate, or transfer any securities or other property of the Corporation as security for any such loans or advances. Such authority conferred by the Board of Trustees may be general or confined to specific instances. The Corporation shall make no loans to any Trustee or officer.

Section 3. Investments. The Corporation shall have the right to retain all or part of any securities or property acquired by it in whatever manner, and to invest or reinvest any funds held by it according to the judgment of the Board of Trustees. The Board of Trustees is restricted to the prudent investments which a Trustee is or may hereafter be permitted by law to make. The Board of Trustees may delegate to the Treasurer the day-to-day management of such investments as the Board of Trustees may authorize.

Section 4. Books and Records. There shall be kept and made available, at the principal office of the Corporation, correct books of accounts of all the business and transactions of the Corporation.

Section 5. Depositories. The funds of the Corporation not otherwise employed shall from time to time be deposited to the order of the Corporation in such banks, trust companies, or other depositories as the Board of Trustees may select, or as may be selected by any one or more officers or agents of the Corporation to whom such power may from time to time be delegated by the Board of Trustees.

Section 6. Signatories. All checks, drafts, and other orders for payment of money out of the funds of the Corporation, and all notes and other evidences of indebtedness of the Corporation, shall be signed on behalf of the Corporation in such a manner as shall from time to time be determined by the Board of Trustees. In the absence of such determination by the Board of Trustees, such instruments shall be signed by the Chair and the Treasurer of the Corporation.

Section 7. Annual Audit. The Board of Trustees may require an annual audit of the books and accounting records of the Corporation.

Section 8. Code. All references in these bylaws to Code Sections are to Sections of the Internal Revenue Code of 1986, and shall include future amendments to such sections and corresponding provisions of future federal tax laws, all as from time to time in effect.

Section 9. Electronic Transmissions. Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board of Trustees may adopt from time to time, the terms "written" and "in writing" as used in these Bylaws include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or e-mail, provided (i) for electronic transmissions from the Corporation, the Corporation sends the transmission to the fax number, email address or other electronic address provided by the recipient to the Corporation for its records; (ii) for electronic transmissions to the Corporation, the Corporation has in effect reasonable measures to verify that the sender is the individual purporting to have sent such transmission; and (iii) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

Section 10. Electronic Signatures. The provisions of the Uniform Electronic Transaction Act, Sections 30-18-101, *et. seq*, MCA shall apply to all documents executed in connection with the operation and governance of the Corporation so that signatures transmitted electronically shall be effective in all respects as originals.

Article IX

DISSOLUTION

Upon dissolution or final liquidation of the Corporation, all assets remaining after creditors have been paid shall be distributed as required under Section 35-2-725(f) of the Montana Nonprofit Corporation Act. Such a plan of dissolution, adopted pursuant to Section 35-2-721 of the Montana Nonprofit Corporation Act, shall transfer or convey the Corporation's remaining assets to:

(a) one or more domestic corporations, societies, or organizations which have qualified for nonprofit and tax-exempt status under Code Section 501(c)(3), and which are engaged in activities substantially similar to those of the Corporation, or

(b) the federal, state or local government for exclusively public purposes.

Article X

AMENDMENT OF BYLAWS

The Bylaws of the Corporation may be altered, amended, added to, or repealed by majority vote of the entire Board of Trustees as is necessary or appropriate to carry out the purposes of the Corporation to the fullest extent permitted by law. No such alteration, amendment, repeal or adoption shall in any way conflict with the purposes of the Corporation as stated in its Articles of Incorporation or otherwise cause the Corporation to lose its qualifications as an organization described in Code Section 501(c)(3). Specific notice of the proposed amendments to the Bylaws must be given to each Trustee along with the general notice for the meeting at which the amendments will be considered.

BYLAWS CERTIFICATE

The foregoing restated and amended Bylaws consisting of this and the 19 preceding pages, were adopted as the Bylaws of this corporation on _October 25, 2022_. A quorum consisting of nine members of the existing thirteen member board were present and voted in favor of adoption of the foregoing Bylaws. Written notice of this meeting, including notice of changes to the Bylaws was given to all members of the Board on October 18, 2022.

Dated: _October 25, 2022

Vera Jane He Does IT, Secretary

BYLAWS

OF

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL

A Montana Nonprofit Corporation

(as Amended and Restated October 25, 2022)

Article I

NAME AND LOCATION

Section 1. Name. The name of this organization shall be **District 7 Human Resources Development Council** (the "Corporation"), a nonprofit corporation incorporated in the State of Montana.

Section 2. Location. Offices of the Corporation shall be located in Billings, Montana, and in such other localities as may be determined by the Board of Trustees.

Section 3. Registered Office. The Corporation shall have and continuously maintain, in the State of Montana, a registered office and a registered agent whose office is located in such registered office. The registered office may be, but need not be, located in the principal office of the Corporation. The address of the registered office may from time to time be changed by the Board of Trustees.

Article II

PURPOSES

Section 1. Purposes. As stated in the Articles of Incorporation of the Corporation, the Corporation is organized and shall be operated for exclusively charitable and educational purposes within the meaning of Code Section 501(c)(3), including, but not limited to, the promotion of human development and economic betterment and the relief of poverty in Big Horn, Carbon, Stillwater, Sweet Grass, and Yellowstone Counties in the State of Montana. In furtherance of these purposes, the Corporation shall develop

programs to help the local communities mobilize resources to combat poverty in conformity with the Economic Opportunity Act of 1964 (as amended), and the provisions of any future law.

Section 2. Restriction on Activities. The Corporation shall operate under the following restrictions:

(a) The Corporation shall have and exercise all rights and powers conferred on Montana nonprofit corporations under Montana law, provided, however, that the Corporation shall not engage in any activities or exercise any powers that are not in furtherance of the primary purposes of the Corporation.

(b) The Corporation shall not carry on any other activities not permitted to be carried on by a corporation that is exempt from federal income tax as an organization described in Code Section 501(c)(3).

(c) No part of the net earnings or assets of the Corporation shall inure to the benefit of any Trustee, officer, or other private individual; and, except to an insubstantial degree, the Corporation shall not engage in a regular business of a kind ordinarily carried on for profit.

(d) No substantial part of the activities of the Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation; and the Corporation shall not participate or intervene in any political campaign (including publishing or distributing statements), in connection with any candidate for public office. However, the Corporation may conduct appropriate lobbying activities as described by Code Section 4911 on issues of importance to the Corporation and the individuals that it serves.

Article III

MEMBERSHIP

Section 1. Members. The Corporation shall have no Members. Any action which would otherwise require approval by a majority of all members or approval by the members shall require only approval by the Board. All rights which would otherwise vest in the members shall vest in the Board of Trustees.

Article IV

BOARD OF TRUSTEES

Section 1. Authority and Responsibility. The governing body of the Corporation shall be the Board of Trustees. The Board of Trustees shall have supervision, control, and direction of the affairs of the Corporation, shall actively promote and pursue the Corporation's objectives, shall identify the human resource development needs of Montana District 7, and shall supervise the disbursement of the Corporation's funds. The Board may adopt such rules and regulations for the conduct of its business as shall be deemed advisable, and may, in the execution of the powers granted, delegate certain of its authority and responsibility to one or more committees.

Section 2. Number and Qualifications of Trustees. The number of Trustees that shall constitute the entire Board shall be fifteen (15). The number of Trustees may be increased (but not to more than fifty-one (51)) or decreased (but not to less than fifteen (15)) by resolution of the board, but no decrease shall have the effect of shortening the term of any incumbent Trustee. All Trustees must reside within the boundaries of Montana District 7.

Section 3. Selection of Trustees. The Trustees shall be divided into three groups as follows:

(a) Public Official Trustees. One third (5) of the Trustees shall be Public Official Trustees. One Public Office Trustee shall be appointed from each of the five counties that make up Montana District 7. The individuals appointed as Public Official Trustees shall represent either elected or appointed public officials with general government responsibilities or responsibilities which require them to deal with poverty-related issues. The representatives shall be appointed by the governing officials of the political jurisdictions they represent (i.e. County Commissioners). If a vacancy occurs in any seat (including refusal of the appointed individual

to serve as trustee), the appropriate sponsoring group shall be notified, and shall have the right to appoint a replacement.

(b) Low-Income Trustees. At least one third (no less than 5) of the Trustees shall be Low-Income Trustees. Low-Income Trustees shall be appointed by the Board of Trustees in accordance with selection procedures adequate to assure that the individuals selected adequately represent the low-income population in the area served by the Corporation. At least two (2) Low-Income Trustees shall be from rural counties served by the Corporation and three (3) shall come from Yellowstone County. Low-Income Trustees need not, themselves, qualify as low-income, so long as they are representatives of the low income residents served by the Corporation. Upon the occurrence of a vacancy for a Low Income Trustee seat, the Board shall make reasonable efforts to provide notice of the vacancy to the residents of the area and to the members of the low-income groups to be served.

(c) Private Sector Trustees. The remaining members of the Board (no more than 5) of the Trustees shall be Private Sector Trustees. The Private Sector Trustees shall be elected by the Board of Trustees. The board of Trustees shall adopt nomination procedures for Private Sector Trustees that ensures that the Corporation will benefit from broad community involvement. Private Sector Trustees shall be individuals that represent civic, professional, business, industry, labor, law enforcement, religious, welfare, education or other groups within the counties of Montana District 7.

(d) Notwithstanding the foregoing, action taken by the Board of Trustees which is otherwise valid shall not be deemed invalid due to failure to comply with Board membership requirements, provided diligent effort has been made to ensure that all membership criteria are met.

Section 4. Petitions for Representation on the Board of Trustees. Representative groups of the low income population and community agencies that feel themselves inadequately represented on the Board of Trustees may petition for adequate representation according to the following guidelines:

(a) Petitions shall be in writing, signed by at least twenty-five (25) members of the petitioning group or agency, and shall state why the Board of Trustees is not adequately representative of the petitioning group.

(b) The completed petition shall be delivered to the Board at its regular meeting. The Board shall set the date for a hearing of the petition within sixty (60) days of receipt, and notify the petitioners thereof, in writing.

(c) The petition hearing shall be informal and open to the community, in order to provide a fair opportunity for the petitioning group to present its case for more adequate representation.

(d) The Board shall provide a written statement of reasons supporting whatever action the Board takes on the petition. This statement shall be provided to the petitioners.

(e) The Board must adjust and realign Board membership in any case where a petition is granted, in order to maintain proper representation of public officials and the poor.

Section 5. Terms of Office.

(a) **Low Income and Private Sector Trustees**. All Low-Income Trustees and Private Sector Trustees shall serve for a term of three (3) years. Terms shall be staggered, with one-third of the total number of Low Income and Private Sector Trustee positions on the Board being replaced each year. If necessary following the adoption of restated and amended bylaws, initial terms of less than three (3) years may be determined by lot to accomplish a staggered replacement of Trustees. Low Income and Private Sector Trustees may serve consecutive terms of office.

(b) **Public Official Trustees**. Public Official Trustees shall serve for a term of three (3) years at the discretion of the appointing group for each Public Official Trustee as determined in Section 3 of this Article. Public Official Trustees may serve consecutive terms of office.

(c) **Term Start Date**. Terms of office shall begin on the date of the first Corporate meeting following the appointment of any Board members, or on the date of appointment if the Board member is appointed at the annual Corporate meeting.

Section 6. Removal of Trustees. A Low-Income Trustee or Private Sector Trustee may be removed with or without cause by the vote of two-thirds of the Trustees of the Corporation. In the event that a Low-Income Trustee or Private Sector Trustee has three consecutive unexcused absences from meetings of the Board of Trustees, the Trustee may be removed by the vote of a majority of the Board of Trustees. It is understood that Public Official Trustees cannot be removed by action of the Board. However, the elected official and the appointing body will be notified when three consecutive meetings have been missed and The Board shall encourage the elected official to attend the Board meetings or have the appointing body recall the Trustee and appoint a replacement that will be able to attend. Board members who are representatives of a public official, private organization or any other group may be removed by the individual or entity by written notice to the Trustee and the Corporation.

Section 7. Community Recall of Trustees. A written complaint seeking recall of any Trustee who is serving as a Trustee of the Corporation as the representative of a public official, private organization or any other group may be filed with the Chair of the Corporation by any person. The Trustee against whom such claim is made shall be personally contacted by the Chair regarding the issues raised by the complaint. Following such notification, copies of all such complaints shall be forwarded by the Chair to the body or individual who appointed the Trustee and to the Trustee against whom the claim is made. Only the appointing body shall be entitled to take action against a Trustee on the basis of such complaint.

Section 8. Resignation of Trustees. Any Trustee may resign from the Board by giving written notice to the Chair of the Corporation. Such resignation shall be effective upon receipt of notice by the Chair or at such later date as specified in the notice.

Section 9. Vacancies. Vacancies on the Board of Trustees shall be filled in the same manner as the vacating Trustee was elected or appointed. If the vacancy is not filled in this manner, the Board of Trustees, by majority vote, is empowered to appoint temporary Trustees to fill any vacancies on the Board caused by death, resignation, or otherwise. Such temporary Trustees shall serve until the term of the vacating Trustee expires and shall be selected to represent as closely as possible the same constituency and county as the vacating Trustee.

Section 10. Specific Powers. In addition to all other powers granted by law, the Corporation's Articles of Incorporation or these bylaws, the Board of Trustees shall have the power:

(a) To appoint the Chief Executive Officer of the Corporation;

(b) To determine, subject to applicable laws and regulations, major personnel, organizational, fiscal and programmatic policies of the Corporation;

(c) To determine overall program plans and priorities for the Corporation including provisions for evaluating progress against performance;

(d) To make final approval of all program proposals and budgets;

(e) To determine, subject to applicable laws and regulations, rules and procedures for the Board of Trustees;

(f) To elect the officers of the Board and appoint the officers of the Corporation;

(g) To appoint committees of the Board of Trustees; and

(h) To receive and administer funds under the Community Services Block Grant Program, and amendments thereto, funds and contributions from private and local public sources and funds under any Federal or State Assistance Program.

Section 11. Place and Manner of Meeting. The annual meeting of the Board of Trustees shall be held each year in June. Regular meetings of the Board of Trustees shall be held approximately every 10 weeks at the offices of the Corporation or at such other place and time as the Chair of the Corporation or the Trustees may determine. Special meetings of the Board of Trustees may be held from time to time upon call of the Chair, or a majority of the Trustees. In the matter of closed sessions, all decisions made in such sessions must be finalized in an open meeting. Members of the Board of Trustees may act by means of conference telephone network or similar communication methods by which all persons participating in the meeting can hear each other. A Trustee participating in the meeting by conference telephone or electronic means is deemed present in person at the meeting. The Chair of the meeting may establish reasonable rules as to conducting the meeting by telephone or electronic means.

Section 12. Action Without a Meeting; Use of Electronic Mail. The Board of Trustees shall not take any action without a meeting at which a quorum is present. The Trustees may, however, act on any matter generally required or permitted at a Board meeting, without actually meeting, including voting on any matter properly brought before the Board of Trustees, through a unanimous written consent. Such action can be taken by e-mail if an electronic copy of the resolution of action is included in an e-mail notice to the Trustees at the e-mail addresses on record for each Trustee. The action shall be approved when each of the Trustees entitled to vote on the matter respond with an affirmative vote via e-mail from the Trustee's e-mail address on record with the Corporation. Upon receiving an electronic response from each Trustee, a copy of each Director's vote shall be printed and the written version of the electronic responses shall be kept in the Corporation's minute book. The unanimous consent shall have the same effect as a unanimous vote.

Section 13. Notice of Meeting. Written or printed notice of every annual, regular and special meeting of the Board of Trustees, stating the place, day and hour of the meeting along with an agenda must be given to each Trustee not less than five days prior to the date of the meeting; provided that notice must be given to each Trustee at least seven days prior to the date of the meeting if the purpose of the meeting is to consider: (i) removing a Trustee from office; (ii) an amendment to the Articles of Incorporation; (iii) a plan of merger, (iv) the sale, lease, exchange, or disposition of all or substantially all of the Corporation's property or (v) the dissolution of the Corporation. In such case, the notice must be accompanied by a copy of, or summary of, the proposed amendment, plan of merger, transaction for the disposition of property, or proposed dissolution. Public notice of every annual, regular and special meeting of the Board of Trustees, stating the place, day, and hour of the meeting must be posted at least 72 hours prior to the time of the meeting. No notice need be given to any Trustee who actually attends, or who executes and files written waiver of notice of such meeting, either before or after the meeting. Notices of special meetings shall state the purpose for which the meeting is called.

Section 14. Date of Notice. Any notice to a Trustee of the Corporation that is required or permitted under these Bylaws shall be delivered to the Trustee at the Trustee's mailing address, electronic mail address, facsimile number, or telephone number as shown on the records of the Corporation. If mailed, such notice shall be deemed to be delivered five days after being deposited in the United States mail in a

sealed envelope so addressed, with postage thereon prepaid. If given by telephone, such notice shall be deemed to be delivered when spoken to the Trustee or to a person at the office of the Trustee who the person giving the notice has reason to believe will promptly communicate it to the recipient. If given by electronic transmission, such as by facsimile or electronic mail, such notice shall be deemed to be delivered when transmitted, unless information is received promptly by the sender that the transmission was not received.

Section 15. Quorum. A majority of the members of the Board of Trustees shall constitute a quorum at all meetings of the Board of Trustees. No vote shall be taken unless a quorum is present.

Section 16. Voting. At all meetings of the Board of Trustees, each Trustee shall have one vote. The vote of a majority of the Trustees present at a meeting at which a quorum is present shall be sufficient to constitute action of the Board of Trustees except for actions for which a greater vote may be required by statute, the Articles of Incorporation, or these Bylaws.

Section 17. Compensation of Trustees. No Trustee shall receive any compensation from the Corporation for services rendered as a Trustee. Nothing contained herein shall be construed to preclude any Trustee from serving the Corporation in any other capacity and receiving reasonable compensation for personal services rendered to the Corporation that are reasonable and necessary to carry out one or more of the tax-exempt purposes of the Corporation. Trustees may receive such reimbursement for expenses, if any, as may be fixed or determined by the Board.

Article V

COMMITTEES OF THE BOARD

Section 1. Standing Committees.

(a) The Board may have standing committees including an Executive/Business Committee, and a Program/Mobilization of Resources Committee.

(b) No Trustee may serve as chairperson of more than one standing committee; however Trustees may serve as member(s) of any or all standing committees.

(c) The Chair of the Board, with the consent of the Board of Trustees, will appoint the chairpersons and members of each standing committee, except the Executive/Business Committee.

(d) Membership of standing committees shall be so constituted that they reflect the composition of the Board. One-third being public officials, one-third being private officials and one-third being low-income officials.

(e) The Executive/Business Committee shall be appointed from the Board by the Chair. The Executive Committee shall be chaired by the Board Chair. The Board Chair shall appoint the Chairman of the Business Committee. The Executive/Business Committee shall be approved by the Board, shall not be less than three nor more than six in number and shall represent the balance between public, private and low-income, as in item (d) above.

(f) The board of Trustees shall delegate to the Executive/Business Committee the work of providing advice and counsel to the Chief Executive Officer.

(g) The Program/Mobilization of Resources Committee shall be appointed from the Board by the Chair and the Chair shall appoint the Chairman of this committee. The Program/Mobilization of Resources Committee shall be approved by the Board, shall not be less than three nor more than six in number and shall represent the balance between public, private, and low-income, as in item (d) above.

(h) The Board of Trustees shall delegate to the Programs/Mobilization of Resources Committee those issues that are associated with the programs operated by the corporation, and the committee shall seek aid from persons/businesses/special groups who have a concern for the poor and who will assist in mobilizing local, state, and federal resources that support the programs to fulfill the corporation's objectives.

Section 2. Other Committees. The Board may, by a majority vote of the full Board, create additional committees. Such committees shall include no less than three Trustees who shall represent the balance between public, private and low-income as in Section 1 (d) of this Article. The members of any such committee shall serve at the pleasure of the Board of Trustees. Committees shall exercise such powers as may be designated by the Board of Trustees.

Section 3. Restrictions on Committees. Pursuant to the Montana Nonprofit Corporation Act, a committee shall not have the authority to:

(a) Authorize distributions;

(b) Elect, appoint or remove Trustees or fill vacancies on the Board or on any of its committees, or

(c) Adopt, amend or repeal the Articles of Incorporation or Bylaws of the Corporation.

Section 4. Committee Meetings. Each committee may, subject to the approval of the Board of Trustees, prescribe rules and regulations for the call and conduct of committee meetings and other matters relating to its procedure that are consistent with these bylaws. A majority of the members of a committee shall constitute a quorum for the transaction of business at any meeting of the committee.

Article VI

OFFICERS

Section 1. Officers of the Board. The officers of the Board of Trustees shall be a Chair, a Vice Chair, a Secretary, a Treasurer, and such other officers as the Board of Trustees deems advisable from time to time. Any two offices, except the offices of Chair and Treasurer, may be held by the same person. The Board may attempt to have the officers selected by the Board of Trustees to approximately represent the distribution of representation on the Board of Trustees, however a direct correlation to the tri-partite structure of the Board is not required. All of the Officers of the Board must be voting members of the Board in good standing. Failure to appoint officers shall not require the Corporation to be dissolved.

Section 2. Officers of the Corporation. In addition to the officers of the Board, the Board may appoint officers and assistant officers of the Corporation if the Board deems it necessary or desirable to do so; or by resolution the Board may delegate such authority to an officer of the Board or officer of the Corporation. Such officers of the Corporation may include a Chief Executive Officer; Chief Operating Officer; and Chief Financial Officer. Any number of offices may be held by the same person, and officers of the Corporation do not need to be members of the Board of Trustees. Failure to appoint officers of the Corporation shall not require the Corporation to be dissolved.

Section 3. Election. The officers of the Board shall be elected by the Board of Trustees each year at the June meeting of the Corporation.

Section 4. Term of Office. Each officer shall hold office for one year, or until the officer's successor has been duly elected and qualified, or until removed. Trustees may serve a maximum of three consecutive one year terms in the same position as an officer of the Board. There is no limit to the number of consecutive terms that Officers of the Corporation may serve. A designation of a specified term does not grant to the officer any contract rights, and the Board can remove the officer at any time prior to the termination of the designated term.

Section 5. Removal of Officers.

(a) Any officer of the Board or officer of the Corporation may be removed either with or without cause by a two-thirds (2/3) super majority vote of the Board of Trustees.
(b) The Chief Executive Officer may be removed with or without cause by a two-thirds majority vote of the Board of Trustees. Such removal from the office of Chief Executive Officer shall be subject to any employment or contract rights existing between the Chief Executive Officer and the Corporation.
(c) Any Officer of the Corporation other than the Chief Executive Officer may be removed from office by action of the Chief Executive Officer with notification to the Board of Trustees. Such removal from a position as an Officer of the Corporation shall be subject to any employment or contract rights existing between the individual and the Corporation.

Section 6. Duties of Officers of the Board. The duties and powers of the officers of the Board shall be as follows or as shall hereafter be set by resolution of the Board of Trustees:

(a) Chair. The Chair shall, subject to the direction and supervision of the Board, (i) preside at all meetings of the Board; (ii) see that all orders and resolutions of the Board are carried into effect; and (iii) perform all other duties incidental to the office of Chair and as from time to time may be assigned to him or her by the Board.

(b) Vice Chair. The Vice Chair shall assist the Chair to the extent determined by the chair or the Board of Trustees, and, in the absence or incapacity of the Chair, shall succeed to the duties of the Chair.

(c) Secretary. The Secretary shall keep the minutes of the meetings of the Board of Trustees in one or more books provided for that purpose; see that all notices are duly given in accordance with these Bylaws or as required by law; present to the Board of Trustees at its meetings all official communications received by the Secretary; be custodian of the Corporation's records; and in general, perform all duties incident to the office of Secretary and such other duties as the Chair or Board of Trustees may assign. The Secretary may delegate the specific duties set forth above to another individual or receive assistance from another individual in performing such duties, so long as the Secretary retains oversight and review of the records and documents prepared and distributed.

(d) Treasurer. The Treasurer shall, be responsible for all the funds and securities of the Corporation; deposit such funds and securities in such banks or safe deposit companies as the Board of Trustees may designate; receive and give receipts for moneys due and payable to the Corporation under the direction of the Chair or the Board of Trustees; keep accurate books of account of all of the Corporation's business and transactions and exhibit the books and accounts to any person duly authorized t inspect such records; and in general, perform all duties incident to the office of the Treasurer and such other duties as the Chair or Board of Trustees may assign from time to time. The Treasurer may delegate certain acts or receive assistance from another individual in performing the duties set forth above, so long as the Treasurer retains oversight and review of the related records or documents.

Section 7. Duties of Officers of the Corporation. The duties and powers of the officers of the Corporation shall be as follows or as shall hereafter be set by resolution of the Board of Trustees:

(a) Chief Executive Officer. The Chief Executive Officer shall, subject to the supervision of the Board, be the chief executive of the Corporation and shall perform all such duties as may be assigned to him or her by the Board. The Chief Executive Office shall advise and counsel the Chair and other officers of the Board of Trustees and shall oversee all officers of the Corporation. The Chief Executive Officer may execute bonds, mortgages

and other contracts or documents as authorized or delegated by the Board of Trustees.

(b) Chief Operating Officer. The Chief Operating Officer, if any, shall, subject to the supervision of the Chief Executive Officer, be the person in charge of the day to day operations of the Corporation's activities and shall perform all duties as may be assigned to him or her by the Chief Executive Officer.

(c) Chief Financial Officer. The Chief Financial Officer, if any, shall, subject to the supervision of the Chief Executive Officer and Treasurer, be the principal financial officer of the Corporation and have the care and custody of all its funds, securities, evidences of indebtedness and other personal property and shall perform all duties as from time to time may be assigned to him or her by the Treasurer or Chief Executive Officer.

Section 8. Vacancies. Any officer of the Board may resign at any time subject to any rights or obligations under any existing contracts between the officer and the Corporation by giving written notice to the Corporation. An officer's resignation shall take effect at the time specified in such notice, and unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. All vacancies in any office shall be filled promptly by the Board of Trustees either at a regular meeting or at a special meeting called for that purpose.

Article VII

CONFLICT OF INTEREST

Section 1. Conflict of Interest. Because the Corporation's Trustees and Staff may be involved with other organizations that may have business dealings or affiliations with or seek grants from the Corporation, the following general principles have been established.

(a) A Public Official Trustee sitting on the Board of Trustees will not be in conflict if the Corporation should contract with his/her jurisdiction to perform a component of the program.

(b) Each member of the Board of Trustees and the Staff of the Corporation has a duty of loyalty to the Corporation. The duty of loyalty generally requires a Director or staff member to prefer the interests of the Corporation over the director's/staff's interest or the interests of others. In addition, Trustees and staff of the Corporation shall avoid acts of self-dealing which may adversely affect the tax-exempt status of the Corporation or cause there to arise any sanction or penalty by a governmental authority.

(c) In the event any Trustee or a member of his or her family has a personal or business interest in, or is involved in any way with, an organization with whom the Board is considering a business contract, such interest or involvement shall be disclosed to the Board. In such event, the interested Trustee shall neither vote nor participate in the discussion of the matter. The interested Trustee shall be excused from the actual discussion and presence at that portion of the meeting when the matter giving rise to the apparent conflict is discussed. However, any Trustee who is excluded from voting or presence pursuant to this policy may answer pertinent questions of other Trustees and be present when the interested Trustee's knowledge regarding the matter will assist the Board.

(d) The minutes of the meeting shall indicate that the interested Trustee disclosed the interest or involvement in the matter being considered by the Board, recused herself/himself from the discussion, and abstained from voting on the matter.

Article VII

LIABILITY, INDEMNIFICATION, AND INSURANCE

Section. 1. Indemnification.

(a) Mandatory Indemnification. The Corporation shall indemnify each person who is or was a Trustee or officer of the Corporation, or who is serving or has served at the request of the Corporation as a Trustee, trustee or officer of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, to the fullest extent from time to time permitted

by the laws of the State of Montana in the event any of such persons was or is a party, or is threatened to be made a part to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative.

(b) Allowable Indemnification. The Corporation may indemnify any person who is or was an employee or agent of the Corporation and any person who is serving or has served at its request as an employee or agent of any other enterprise, to the fullest extent from time to time permitted by the laws of the State of Montana in the event any of such persons was or is a party, or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative.

Section 2. Authorization of Indemnification. Any indemnification under this Article (unless the indemnification is ordered by a court) shall be made by the Corporation only as authorized in the specific case, upon a determination that indemnification of the Trustee, officer, employee or agent is proper in the circumstances. In the case of indemnification that is mandatory under Section 2(a) of this Article, the determination shall be limited to whether the person to be indemnified has met the standards specified in Section 2 and the amount of the indemnification permitted by law. Any determination under this Section shall be made (a) by the Board of Trustees by a majority vote of a quorum consisting of Trustees not at the time parties to the proceeding, or (b) if such a quorum is not obtainable, by majority vote of a committee designated by the Board of Trustees consisting solely of two or more Trustees not at the time parties to the proceeding, or (c) by special legal counsel selected by the Board of Trustees or a committee as provided in (a) or (b) of this section or, if a quorum cannot be obtained under (a) and a committee cannot be designated under (b), the special legal counsel shall be selected by majority vote of the full Board, in which selected Trustees who are parties to the proceeding may participate.

Section 3. Advance Payments. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the Corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the Board of Trustees in the specific case, upon receipt of (a) a written affirmation from the Trustee, officer, employee or agent of his or her good faith belief that he or she is entitled to

indemnification as authorized in this Article; and (b) an undertaking by or on behalf of the Trustee, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the Corporation as authorized in this Article.

Section 4. Non-Exclusivity and Continuation. The indemnification provided by this Article shall not be deemed exclusive of any other rights to which a person seeking indemnification may be entitled under any agreement, vote of disinterested Trustees, or otherwise, both as to action in the person's official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a Trustee, officer, employee or agent, and shall inure to the benefit of the heirs, executors and administrators of such a person.

Section 5. Insurance. The Corporation may purchase and maintain insurance (a) to insure itself with respect to the indemnification payments it is authorized or obligated to make pursuant to this Article, and (b) on behalf of any person who is or was a Trustee, officer, employee or agent of the Corporation, or who is or was serving at the request of the Corporation as a Trustee, trustee, officer, employee or agent of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, to insure against any liability asserted against such person and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify the person against such liability under the provisions of this Article.

Article VIII

GENERAL PROVISIONS

Section 1. Execution of Contracts. The Board of Trustees, except as otherwise provided in these Bylaws, may prospectively or retroactively authorize any officer or officers, agent or agents, in the name, and on behalf of the Corporation, to enter into any contract, or execute or deliver any instrument as may be necessary to carry out the purposes of the Corporation. Any such authority may be general or confined to specific instances.

Section 2. Loans. The Board of Trustees may authorize the Chair or any other officer or agent of the Corporation to: (i) obtain loans and advances at any time for the Corporation from any bank, trust company, firm, corporation, individual, or other

institution; (ii) make, execute, and deliver promissory notes, bonds, or other evidence of indebtedness of the Corporation; and (iii) pledge and hypothecate, or transfer any securities or other property of the Corporation as security for any such loans or advances. Such authority conferred by the Board of Trustees may be general or confined to specific instances. The Corporation shall make no loans to any Trustee or officer.

Section 3. Investments. The Corporation shall have the right to retain all or part of any securities or property acquired by it in whatever manner, and to invest or reinvest any funds held by it according to the judgment of the Board of Trustees. The Board of Trustees is restricted to the prudent investments which a Trustee is or may hereafter be permitted by law to make. The Board of Trustees may delegate to the Treasurer the day-to-day management of such investments as the Board of Trustees may authorize.

Section 4. Books and Records. There shall be kept and made available, at the principal office of the Corporation, correct books of accounts of all the business and transactions of the Corporation.

Section 5. Depositories. The funds of the Corporation not otherwise employed shall from time to time be deposited to the order of the Corporation in such banks, trust companies, or other depositories as the Board of Trustees may select, or as may be selected by any one or more officers or agents of the Corporation to whom such power may from time to time be delegated by the Board of Trustees.

Section 6. Signatories. All checks, drafts, and other orders for payment of money out of the funds of the Corporation, and all notes and other evidences of indebtedness of the Corporation, shall be signed on behalf of the Corporation in such a manner as shall from time to time be determined by the Board of Trustees. In the absence of such determination by the Board of Trustees, such instruments shall be signed by the Chair and the Treasurer of the Corporation.

Section 7. Annual Audit. The Board of Trustees may require an annual audit of the books and accounting records of the Corporation.

Section 8. Code. All references in these bylaws to Code Sections are to Sections of the Internal Revenue Code of 1986, and shall include future amendments to such sections and corresponding provisions of future federal tax laws, all as from time to time in effect.

Section 9. Electronic Transmissions. Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board of Trustees may adopt from time to time, the terms "written" and "in writing" as used in these Bylaws include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or e-mail, provided (i) for electronic transmissions from the Corporation, the Corporation sends the transmission to the fax number, email address or other electronic address provided by the recipient to the Corporation for its records; (ii) for electronic transmissions to the Corporation, the Corporation has in effect reasonable measures to verify that the sender is the individual purporting to have sent such transmission; and (iii) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

Section 10. Electronic Signatures. The provisions of the Uniform Electronic Transaction Act, Sections 30-18-101, *et. seq*, MCA shall apply to all documents executed in connection with the operation and governance of the Corporation so that signatures transmitted electronically shall be effective in all respects as originals.

Article IX

DISSOLUTION

Upon dissolution or final liquidation of the Corporation, all assets remaining after creditors have been paid shall be distributed as required under Section 35-2-725(f) of the Montana Nonprofit Corporation Act. Such a plan of dissolution, adopted pursuant to Section 35-2-721 of the Montana Nonprofit Corporation Act, shall transfer or convey the Corporation's remaining assets to:

(a) one or more domestic corporations, societies, or organizations which have qualified for nonprofit and tax-exempt status under Code Section 501(c)(3), and which are engaged in activities substantially similar to those of the Corporation, or

(b) the federal, state or local government for exclusively public purposes.

Article X

AMENDMENT OF BYLAWS

The Bylaws of the Corporation may be altered, amended, added to, or repealed by majority vote of the entire Board of Trustees as is necessary or appropriate to carry out the purposes of the Corporation to the fullest extent permitted by law. No such alteration, amendment, repeal or adoption shall in any way conflict with the purposes of the Corporation as stated in its Articles of Incorporation or otherwise cause the Corporation to lose its qualifications as an organization described in Code Section 501(c)(3). Specific notice of the proposed amendments to the Bylaws must be given to each Trustee along with the general notice for the meeting at which the amendments will be considered.

BYLAWS CERTIFICATE

The foregoing restated and amended Bylaws consisting of this and the 19 preceding pages, were adopted as the Bylaws of this corporation on _October 25, 2022_. A quorum consisting of nine members of the existing thirteen member board were present and voted in favor of adoption of the foregoing Bylaws. Written notice of this meeting, including notice of changes to the Bylaws was given to all members of the Board on October 18, 2022.

Dated: _October 25, 2022

Vera Jane He Does IT, Secretary

District 7 HRDC
STATEMENT OF FINANCIAL POSITION
As of December 2022

Assets		
Cash	$	838,790
Investments	$	50,911
Prepaid Expense and Inventories		39,499
Accounts and Grants Receivable		9,351,599
Land		239,002
Building		239,693
Building Improvements		476,416
Parking Lot Improvements		10,617
Equipment		144,396
Total Assets	**$**	**11,390,923**
Liabilities		
Accounts Payable	$	306,387
Accrued Payroll, Benefits and Taxes		563,092
Deferred Revenue		8,154,797
Current and Long-Term Debt		37,122
Total Liabilities		**9,061,397**
Net Assets		**2,329,526**
Liabilities and Fund Balance	**$**	**11,390,923**

Note: This Statement has not been audited and excludes statements and footnotes normally accompanying such a presentation. Further, this statement is unadjusted and includes inter-company transactions and excludes unrestricted and termporarily restricted net asset segregations. Thus, the comparibility to audited financial statement presentations is limited. This Statement is prepared for the sole use of the State of Montana as an attachment to the Rental Assistance Program RFP.

District 7 HRDC
STATEMENT OF ACTIVITY
For the 6 Months Ended December 31, 2022

Revenues and Other Support		
Program Grants	$	6,518,749
Fee for Service		275,435
Contributions		309
Interest		11,838
Miscellaneous and Other Income		46,907
Total Revenues and Other Support	**$**	**6,853,238**
Expenses		
Direct Participant Assistance	$	3,472,653
Salaries & Fringe Benefits	$	2,014,166
Space	$	343,463
Travel & Training	$	92,321
Supplies	$	179,045
Contract Services	$	78,059
Communications	$	43,049
Depreciation	$	27,686
Equipment	$	82,997
Fund Raising	$	-
Other Expenses	$	3,776
Administrative	$	445,267
Total Expenses		**6,782,482**
Increase in Net Assets		**70,756**
Beginning Net Assets		**2,258,770**
Net Assets at Year-to-Date	**$**	**2,329,526**

Note: This Statement has not been audited and excludes statemens and footnotes normally accompanying such a presentation. Further, this statement is unadjusted and includes inter-company transactions and excludes unrestricted and termporarily restricted net asset segregations. Thus, the comparibility to audited financial statement presentations is limited. This Statement is prepared for the sole use of the State of Montana as an attachment to the Rental Assistance Program RFP and is presented in a fuctional expense format.

DISTRICT 7 HRDC BOARD OF TRUSTEES

Board Member	Address	Residence	Phone	Sector	Representing	Year(s) on Board
Tyrel Hamilton						
3 year Bd Term / 6-2024				Public	Stillwater Co. Comm.	2021
Business Committee						
James (JV) Moody						
3 year Bd Term / 6-2026				Public	Sweet Grass Co. Comm.	2019
John Ostlund						
3 year Bd Term / 6-2025				Public	Yellowstone Co. Comm.	2022
Joe Aguilar (Treasurer - 2st Term 7/1/23 - 6/30/24)						
3 year Bd Term / 6-2026				Low Income	Yellowstone Co.	2017
Program Development Committee						
Lara Strickland						
3 year Bd Term / 6-2024				Low Income	Stillwater County	2019
Leon Pattyn (Chair - 2nd Term 7/1/23-6/30/24)						
3 year Bd Term / 6-2026		Billings		Low Income	SW Corridor Task Force	2002
Business Committee - Chair						
Audit Committee						
Mark Vinger						
3 year Bd Term / 6-2025		Billings		Private	Montana Dakotas Utility Company	2008
Business Committee						
Scott Miller						
3 year Bd Term / 6-2025		Red Lodge		Public	Carbon Co. Comm.	2022
Program Development Committee						
Business Committee						
Michael Kenney						
3 year Bd Term / 6-2026		Billings		Private	small business owner	2021

Business Committee						
Tamara Good						
3 year Bd Term / 6-2025		Billings		Private	RiverStone Health	2017
Program Development Committee						
Troy Boucher (Vice Chair - 2nd Term 7/1/23-6/30/24)						
3 year Bd Term / 6-2026		Billings		Private	Boucher & Assoc.	2011
Program Development Committee - Chair						
Vera Jane He Does It (Secretary - 2nd Term 7/1/23-6/30/24)						
3 year Bd Term / 6-2025		St. Xavier		Low Income	Big Horn Co.	2006
Business Committee						
Public - Vacant						
3 year Bd Term / 6-2025	Big Horn County			Public	Big Horn Co. Comm.	
Email:						
Peggy Streeter						
3 year Bd Term / 6-2024		Billings		Low Income	Yellowstone	
Private - Vacant						
3 year Bd Term / 6-2024						
Email:						
Business Committee						
Program Development Comm.						

***Agendas and information needs to be mailed to board members.**

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 1177
HELENA, MONTANA 59601

MAR 3 0 1967
MAR 3 0 196

IN REPLY REFER TO
Form L-178
Code 414:ME
HEL:EO:67-11

PURPOSE	Charitable
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	Helena, Montana
FORM 990-A REQUIRED	ACCOUNTING PERIOD ENDING
☐ YES ☒ NO	June 30

Community Action Program of Billings
and Yellowstone County
1803 Virginia Lane
Billings, Montana 50102

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

Nelson L. Seeley

Nelson L. Seeley
District Director

cc: James W. Thompson
117 North 27th Street
Billings, Montana 59101

Address any reply to: P.O. Box 21224, Seattle, Washington 98111

Department of the Treasury

Contact: Ms. Freddie L. Curry
Phone: (206) 442-4933

District Director

Internal Revenue Service

Date: JUL 19 1978 | In reply refer to: EP/EO:SU:FLC

District 7 Human Resources
Development Council
2518 - 1st Avenue North
Billings, MT 59101

Date of Exemption: March 30, 1967
Internal Revenue Code Section: 501(c)(3)

JUL 24 1978

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

Arturo C. Jacobo

District Director

Item Changed	From	To
Name and address.	Community Action Program Of Billings and Yellowstone County 2714 Montana Avenue	District 7 Human Resources Development Council 2518 - 1st Avenue North

b. Qualification of Providers

Denise Jordan has 32 years of experience in non-profit, the last 12 as CEO of District 7 HRDC She has a BS in Business Administration and is certified by The National Development Council as an Economic Development Finance Professional. She has additional training in Financial Management, Cash Flow Analysis, and Portfolio Management. Ms. Jordan leads an agency that serves the community through 24 separate programs. She works closely with funding agencies to ensure progress and quality in all programs.

Shanna Fredrickson, Director of Finance, has 18 years accounting and financial reporting experience. Her experience includes audit services for non-profit organizations with specialized experience in OMB Circular A-133 compliance requirements. Ms. Fredrickson role will include management of program financial accounts, insuring compliance with non-profit industry standards, regular financial reports, and providing overall accounting and review.

Jessica Kannegiesser has 3 years of experience as the Program Director of Emergency Services at HRDC. She has a Bachelor of Science Degree in Business Administration. She has a strong background in program eligibility and reporting, including HUD requirements and regulations. Her experience includes program implementation and evaluation. She has served those with many skills and few barriers as well as those with few skills and multiple barriers.

Sandie Green, Client Advocate, has been with HRDC for over 1 year. She has a Bachelor of Science in Special Education/Elementary Education. She has 28 years of experience working as a Behavior Specialist in the public schools system, working with high at risk students and families. Daily work with Parole, probation and law enforcement agencies, as well as a liaison for other community programs.

Amy Ensign

PROFESSIONAL EXPERIENCE

District 7 HRDC **Billings, Montana**
Pathways, SNAP E&T and FDPIR Program Director **06/2020-Current**

- Provide program leadership and oversight, including grant and budget management
- Ensure effective operation of youth employment and training programs, transitional living program and alternative education program.
- Responsible for hiring and supervision of staff, volunteers, and interns.
- Participate on agency leadership team.
- Create program work plans and assist with agency strategic planning.
- Lead staff in meeting program objectives and goals.
- Establish and maintain community partnerships and represent HRDC at community meetings.

Friendship House of Christian Service **Billings, Montana**
Program Director **07/2019-05/2020**

- Provide program leadership and oversight
- Ensure effective operation of licensed childcare facility, including preschool, after school, counseling, and teen programs
- Responsible for hiring and supervision of staff, volunteers, and interns.
- Level 7 on the Montana Early Childhood Registry
- Establish and maintain partnerships with area schools and other community organizations
- Participate on Billings Leadership Foundation leadership team

District 7 HRDC **Billings, Montana**
Youth Program Director **02/2013-07/2019**

- Provide program leadership and oversight, including grant and budget management.
- Ensure effective operation of youth employment and training programs, transitional living program and alternative education program.
- Responsible for hiring and supervision of staff, volunteers, and interns.
- Participate on agency leadership team.
- Create program work plans and assist with agency strategic planning.
- Lead youth staff in meeting program objectives and goals.
- Establish and maintain community partnerships and represent HRDC at community meetings.
- Co-coordinate Point in Time Homeless Survey for five county area (2015 – 2019).

District 7 HRDC **Billings, Montana**
Youth Program Coordinator **09/2009-02/2013**

- Provide program leadership and oversight, including grants and budget management.
- Ensure effective operation of Harmony House Program and Youth E & T Programs.
- Ensure all program contract requirements and state and federal regulations are met.
- Responsible for hiring and supervision of staff, volunteers, and interns.
- Review program records to ensure accurate reporting.
- Coordinate activities to meet program objectives.
- Provide after hours on-call consultation and crisis management.

District 7 HRDC **Billings, Montana**
WoRC Case Manager **08/2006-8/2009**

- Provide self-sufficiency planning to TANF participants residing in Carbon, Stillwater, Sweet Grass and Yellowstone counties.
- Establish and maintain Work Experience sites for participant volunteer hours.
- Keep detailed records of all communication and maintain accurate client files.
- Certified to facilitate soft skills training course "Workin' It Out."
- Perform outreach to Carbon, Stillwater and Sweet Grass Counties.

District 7 HRDC **Billings, Montana**
Childcare Eligibility Specialist/LIEAP Client Service Worker **10/2005-08/2006**

- Assist program applicants in completing program applications and process provider payments
- Update childcare certification plans for participating clients and enter childcare information on the appropriate computer program
- Maintain accurate files and input client information into state agency database to ensure accuracy of benefit amount

EDUCATION

Montana State University-Billings, Bachelor of Science in Sociology, 2008 **Billings, Montana**
Minor in Early Childhood Studies

Pensacola Junior College, Associate of Arts in Education, 2004 **Pensacola, Florida**

Carrie Mikes

Professional Experience

The Home Center (HRDC7), Billings, MT **Jul 2015-present**
HUD Certified Housing Counselor – Budget Coach – Financial Educator

Developed and implemented Money Foundations financial workshops for adults and teens (Tumbleweed and Life Skills HRDC7). Budget coaching and rental counseling. Excellent database management for client files and reports for NWMT and HRDC7. Provide HUD compliant pre-purchase education and counseling for clients purchasing a home. Review income, expenses, budgeting, savings; credit and develop an Action Plan. Review loan types and down payment assistance.

Housing Authority of Billings, Billings, MT **Sept 2009 – Jul 2015**
FSS/Homeownership Coordinator – Housing Specialist

Assisted clients in creating Action Plans to achieve employment, self-sufficiency, and homeownership. Coordinated with community agencies to provide supportive services. Managed Montana Dept. of Commerce HCHV (Section 8), Moderate Rehabilitation and HCHV Homeownership program clients.

Vintage Suites Assisted Living, Billings, MT Jun 2008-Sep 2009
Activities Director –

As a Director, I was involved in the hiring of staff for management positions and volunteer supervision. Provided activities for the elderly population including exercise, entertainment, field trips, special events, memory care and social activities.

Riverstone – (Yellowstone City-County Health Department) **June 2005-Sep 2008**
Yellowstone Health Partnership -Big Sky Hospice; Billings, MT
Special Events Coordinator –

Managed two major fundraising events, annual appeal and United Way Campaign, supervised volunteers and staff. Donor data base management.

Alzheimer's Association Montana Chapter, Billings, MT **Feb 2003-Jun 2005**
Office Manager and Fund Development –

Managed statewide office; event planning, educational conferences, grant writing, fund raising, volunteer supervision, public relations and marketing. Maintained the data base for memorials, honorariums and mailing lists. Edited and prepared written material for publication; and designed and typeset the newsletter. Provided guidance and materials to support group facilitators and families throughout the state

Community Resource Alternatives, Inc., Billings, MT **2000-2002**
Executive Fundraiser –

Duties included grant writing and fundraising; marketing and public relations; brochures and newsletter design; data base compilation and administrative support to the CEO.

Sharp Illustrated, Billings, MT
Owner and publisher of Tidbits of Billings –

Sold advertising, designed and created display advertising, typeset and prepared the paper for publication and distribution.

EDUCATION

Montana College of Mineral Science & Technology, Butte, MT
B.S. Environmental Engineering **–** graduated with honors – Mu Beta Phi

Carrie Mikes

----------Further Educational Seminars, Training & Certificates----------

- Mastering the Basics of Grant Writing Workshop – Dana Meyers
- Association of Fundraising Professionals Conference
- "The Primacy of Emotional Literacy for Personal & Organizational Effectiveness"
- Grant Writing Course – Rocky Mountain College
- Fundraising and Grant Writing Fundamentals – Commonweal Consulting
- Development Conference – Alzheimer's Association Atlanta Georgia
- Power of Attorney Issues – Montana Legal Services
- The Art and Science of Grant Writing – US Dept of Housing & Urban Development
- Telling Your Story, Selling Your Program: Media and P.R. – Commonweal Consulting
- How to Deliver Exceptional Customer Service Part 1– Steve Beck
- How to Deliver Exceptional Customer Service Part 2 – Steve Beck
- Housing Choice Voucher Eligibility, Income and Calculation Certification
- Motivational Interviewing- Dr Christine Fiore
- HO250 Homeownership Counseling Certification: Principles, Practices and Techniques Part 1 (NTI)
- HO208el: Building Skills for Financial Confidence (NTI)
- HO209b: Delivering Effective Financial Education for Today's Consumer (NTI)
- HO310 Financial Coaching: Helping Clients reach Their Goals (NTI)
- HO200 Tackling the HUD Counselor Exam Step by Step
- Certified HUD Housing Counselor Exam Passed
- ML220 The Art and Science of Group Facilitation
- HO265 Counseling Clients Seeking Rental Counseling
- HO255 Effective Approaches to Student Loan Counseling
- HO229 Homebuyer Education Methods: Training the Trainer
- HO045 Navigating Credit Concerns Amidst an Eviction/Foreclosure (VTI)
- HO001 Foreclosure Tune-Up (VTI)
- HO030 Counseling Solutions for Vulnerable Populations and Homelessness in Times of Crisis (VTI)
- HO043 Trauma-Informed and Equity-Focused Approaches to Service Delivery (VTI)
- HO010 Understanding the Skills Needed to be a Successful Financial Coach (VTI)
- HO214 Design, Deliver and Market Your Financial Capability Program Virtually (VTI)
- ML285 Coaching For Transformation

TECHNICAL KNOWLEDGE

Microsoft Word, Excel, PowerPoint, Canva, Outlook, Calendly, Zoom, Google Docs, Publisher, Helloworks, HAPPY, mPact Pro, cMax, Quickbooks,, PageMaker, ACT, Kintera, Raiser's Edge, Tenmast

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District 7 HRDC
PO Box 2016
Billings, MT 59103-2016
406.247.4710 | 406.247.4706
djordan@hrdc7.org

Denise Jordan

FUNCTIONAL RESPONSIBITLY

CHIEF EXECUTIVE OFFICER

Conducts the administrative business of the HRDC. Supervises all HRDC staff, paid or volunteer. Interprets and applies the policies and procedures of the HRDC Board of Trustees within the framework of Congressional legislation and other appropriate government directives.

PROFESSIONAL ACHIEVEMENTS

EXPERIENCE AND QUALIFICATIONS

- Works collaboratively with the Board of Trustees in leading HRDC to a more mature organization capable of delivering on its long term vision and mission.
- Recommends yearly budget for Board approval and manages the financial, capital and human resources within budget guidelines in accordance with current laws and regulations.
- Effectively manages the human resources of the organization according to personnel policies and procedures that fully conform to current laws and regulations.
- Assures HRDC's programs and supportive services are consistently presented in a strong, positive image to relevant stakeholders.
- Oversees planning and development of the organization, provides vision and leadership for strategic day-to-day program implementation.
- Reviews, maintains and prepares Agency contracts including grants, rental or lease. Assists Agency Directors in preparing program budgets. Research, gather, prepare and maintain data for calculation in budget, reconciliation or other analysis reports.
- Exhibits independent judgment in the development, implementation and evaluation of plans, procedures and policies for the betterment of HRDC.

CERTIFICATIONS AND ACHIEVEMENTS

- Certified by The National Development Council: Economic Development Finance Professional.
- Appointed by Governor Marc Racicot to the Micro-business Advisory Council (2000).
- Fifteen years loan administration experience. Program Manager for Families Saving for Tomorrow Project, Car Loan Program, Micro-business Loan, and General Relief Program.
- Responsible for numerous technology projects. Highly computer literate, especially in the area of data management.

WORK HISTORY

DISTRIBUTION 7 HUMAN RESOURCES DEVELOPMENT COUNCIL 1991 to Present

- Chief Executive Officer: 2011-present
- Manager of Budget & Contracts: 2007-2011
- Program Director/Loan Officer/Clerical Supervisor 1992-2007
- Client Service Worker 1991-1992

EDUCATION

BACHELOR OF SCIENCE IN BUSINESS ADMINSTRATION University of South Dakota

JOB DESCRIPTION
DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL

Job Description Title: Program Director	**Department/Program:** Emergency Services, Section 8
Reports To : Chief Executive Officer	**FLSA Status**: Exempt
Supervisory Position: Yes	**Position Status:** Full time
Prepared By: Human Resources	**Revision Date:** December 2020

JOB SUMMARY

Under the supervision of the Chief Executive Officer and in accordance with the direction and mission of District 7 HRDC, the Program Director is delegated the responsibility for directing, administering and overseeing the Emergency Services and Section 8 programs. The incumbent will be responsible for ensuring that all state and federal guidelines, and grant and contract requirements are met; assisting staff to perform their jobs effectively; and act as a liaison between staff and other related agencies.

MISSION OF THE ORGANIZATION

Through its mission, HRDC-7 empowers people in need through the mobilization and development of community services creating opportunities for success in Big Horn, Carbon, Stillwater, Sweet Grass, and Yellowstone Counties. All HRDC-7 activities focus on 3 national goals:

1) Individuals and families with low incomes are stable and achieve economic security.
2) Communities where people with low incomes live are healthy and offered economic opportunities.
3) People with low incomes are engaged and active in building opportunities in communities.

ESSENTIAL DUTIES

The requirements listed, are representative of the knowledge, skills, and abilities necessary to perform the essential functions of the job. To perform this job successfully, an individual must be able to carry out each task satisfactorily and perform other duties as assigned.

- Coordinate closely with CEO, Director of Operations and staff to ensure effective operation of program contract requirements, and state and federal regulations are met.
- Monitor program(s) operating budgets and expenses. Prepare comprehensive program reports.
- Coordinate all elements of program(s) to ensure cohesiveness internally and with other key agencies in the community.
- Evaluate program(s) on an on-going basis. Recommend and implement authorized program development/changes.
- Communicate and implement policy and policy changes to his/her staff
- Resolve employee and client grievances according to established policy and procedures
- Research and assist in grant writing and funding opportunities
- Serve as liaison for all program related matters internally and with other key agencies within the community
- Attend meetings on behalf of HRDC and maintain on-going communication and networking with community partners and funders.
- Establish new partnerships.
- Establish, monitor, and supervise staff in achievement of agency and program goals.
- Implement agency work plans at the program level to ensure achievement of set goals
- Must uphold the Results-Oriented Management and Accountability (ROMA) principles and practices at all times.
- Supervise and lead subordinate staff and volunteers in a fair and productive manner in accordance with the agency's policies, and applicable state and federal laws.
- Participate in the selection process, performs employee evaluations, enforces discipline, and terminations as required.
- Ensures that appropriate training has been provided to his/her staff as needed
- Demonstrate competency in leadership; develops and maintains an effective team

Additional Knowledge, Skills and Abilities

- Effectively **communicates** on all platforms.
- Demonstrates **dependability** and **punctuality**.
- Adheres to a consistent work schedule.
- Demonstrates **professionalism** in the workplace.
    - Maintains professional boundaries with participants;
    - Must have the ability to work with low income and disadvantaged people by modeling an unbiased, non-judgmental attitude.
    - Demonstrates positive and appropriate interactions with coworkers and management.
    - Contributes to a harmonious and productive work environment.
    - Must be a team player to ensure overall program success.

- Nurtures, builds, and mentors employees to build a cohesive team.
- Brings creative suggestions and potential solutions to direct supervisor regarding work barriers and team efficiency

MINIMUM QUALIFICATIONS

Education and Experience:

Bachelor's degree (B. A.) in Human Services or related field and at least six (6) year's experience in related human services field with a minimum of four (4) years of supervisory experience, or equivalent combination of education and experience to fully fulfill the requirements of the positon.

Other:

- Must have thorough knowledge of budgeting and expense procedures for program operations.
- Ability to supervise and lead program staff in a fair and productive manner in accordance with the organization's policies and applicable laws.
- Strong organizational, listening and communication skills, including both verbal and written are required.
- The employee must be a team player to ensure overall program success.
- Prefer knowledge of local labor market information and employer expectations

Licenses and/or Certifications:

Must possess a valid Montana Driver's License, proof of personal automobile insurance and must meet insurability requirements for agency automobile insurance policy.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The employee must occasionally move up to 25 pounds; maintain a stationary position while using a computer; frequently communicate with co-workers and members of the community on the phone, in writing and in person; needs to move about inside the office to access file cabinets, office machinery, etc.

WORK ENVIRONMENT

The work environment is typical of that of an office setting. The employee must occasionally move up to 25 pounds; maintain a stationary position while using a computer. Tasks will involve extended periods of time at a keyboard or work station.

The above statements are intended to describe the general nature and level of work being performed by the individual assigned this position. This job description is not intended to be an exhaustive list of all responsibilities, duties and skills of the personnel in those positions(s).

I have read and accept the duties and responsibilities as outlined. I have also been given the opportunity to discuss any questions or concerns regarding any or all of the above directly with my supervisor prior to signing this document. Further, I agree to notify my supervisor immediately in the event that I am unable to fulfill any or all of the duties as outlined above.

*I understand that **HRDC-7** reserves the right to revise or change this job description as the need arises.*

I have reviewed this job description and received a copy.

_____

Employee Signature Date

Supervisor Signature: _____Date: _____

JOB DESCRIPTION
DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL

Job Description Title: ESG Client Advocate	**Department/Program:** Emergency Solutions
Reports To (Title): Program Manager	**FLSA Status**: Non-Exempt
Supervisory Position: No	**Position Status**: Full-Time
Prepared By: Human Resources	**Revision Date:** October 2022

JOB SUMMARY

Under the supervision of the Program Manager and in accordance with the direction and mission of District 7 HRDC, the Client Advocate is delegated the responsibility of assisting participants in the Emergency Solutions Grant Program to become self-sufficient through assessing their strengths and needs and by connecting them with resources to assist in removing barriers.

MISSION OF THE ORGANIZATION

Through its mission, HRDC-7 empowers people in need through the mobilization and development of community services creating opportunities for success in Big Horn, Carbon, Stillwater, Sweet Grass, and Yellowstone Counties. All HRDC-7 activities focus on 3 national goals:

1) Individuals and families with low incomes are stable and achieve economic security.
2) Communities where people with low incomes live are healthy and offered economic opportunities.
3) People with low incomes are engaged and active in building opportunities in communities.

ESSENTIAL DUTIES

The requirements listed, are representative of the knowledge, skills, and abilities necessary to perform the essential functions of the job. To perform this job successfully, an individual must be able to carry out each task satisfactorily and perform other duties as assigned.

- Gathers documentation from clients to determine program eligibility.
- Conduct client advocacy through weekly or bi-weekly intensive case management meetings.
- Explain complex state requirements to program participants, translate those requirements into steps and action plans and assist participants in overcoming barriers.
- Maintain individual case files with required, extensive and detailed documentation including applications, case notes and supportive services as required by federal, state and agency funding requirements.
- Effectively utilize state data system for all advocacy activities with participants including; completing assessments, making community resource referrals, developing goals and action plans.
- Help participants identify strengths and needs for interventions. Provide guidance to participants in needed areas and connect them to available resources.
- Help participants to access programs or resources needed to overcome barriers and assist participants to navigate resources and systems including accessing childcare, gaining transportation, getting into recovery programs, registering for training programs, applying for SSI, etc.
- Efficiently balance time developing relationships with participants/advocating for their needs and completing all data input and detailed file requirements.
- Implements agency work plans at the program level to ensure achievement of set goals.
- Must uphold the Results-Oriented Management and Accountability (ROMA) principles and practices at all times.
- Other duties as assigned.

Additional Knowledge, Skills and Abilities:

- Strong organizational, listening and communication skills, including both verbal and written are required.
- Prefer knowledge of local housing market information and landlord expectations
- Effectively **communicates** on all platforms.
- Demonstrates **dependability** and **punctuality**.
- Adheres to a consistent work schedule.
- Demonstrates **professionalism** in the workplace.
    - Maintains professional boundaries with participants;
    - Must have the ability to work with low income and disadvantaged people by modeling an unbiased, non-judgmental attitude.
    - Demonstrates positive and appropriate interactions with coworkers and management.
    - Contributes to a harmonious and productive work environment.
    - Must be a team player to ensure overall program success.

- Nurtures, builds, and mentors employees to build a cohesive team.
- Brings creative suggestions and potential solutions to direct supervisor regarding work barriers and team efficiency

MINIMUM QUALIFICATIONS

Education and Experience:

Minimum qualifications are bachelor's degree in Human Services or related field and 1 (one) year direct experience in case management; or high school diploma or equivalent and a minimum of three (3) years direct case management experience; or equivalent combination of education and experience to fully meet the obligations of the position.

Licenses and/or Certifications:
Must possess a valid Montana Driver's License, proof of personal automobile insurance and must meet insurability requirements for agency automobile insurance policy.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The employee must occasionally move up to 25 pounds; maintain a stationary position while using a computer; frequently communicate with co-workers and members of the community on the phone, in writing and in person; needs to move about inside the office to access file cabinets, office machinery, etc.

WORK ENVIRONMENT

The work environment is typical of that of an office setting. The employee must occasionally move up to 25 pounds; maintain a stationary position while using a computer. Tasks will involve extended periods of time at a keyboard or work station.

The above statements are intended to describe the general nature and level of work being performed by the individual assigned this position. This job description is not intended to be an exhaustive list of all responsibilities, duties and skills of the personnel in those positions(s).

I have read and accept the duties and responsibilities as outlined. I have also been given the opportunity to discuss any questions or concerns regarding any or all of the above directly with my supervisor prior to signing this document. Further, I agree to notify my supervisor immediately in the event that I am unable to fulfill any or all of the duties as outlined above.

*I understand that **HRDC-7** reserves the right to revise or change this job description as the need arises.*

I have reviewed this job description and received a copy.

_____

Employee Signature Date

Supervisor Signature: _____ Date: _____

JESSICA KANNEGIESSER

Graduated Business Professional with a Bachelor of Science in Business Administration- Management (BSBA) and Marketing (BSBA) from the Montana State University of Billings, AACSB-accredited College of Business. Competent, dedicated, and loyal professional.

PROFESSIONAL EXPERIENCE:

HRDC District 7…… 2020 – Current

Emergency Services Program Director

- Supervise and lead subordinate staff in a fair and productive manner in accordance with the agency's policies, and applicable state and federal laws. Participate in the selection process, conduct employee evaluations, and enforce discipline, and terminations as required.
- Coordinate closely with the Executive Management team and other staff to ensure the effective operation of program contract requirements, and state and federal regulations are met.
- Lead and evaluate programs on an ongoing basis. Recommend and implement program development opportunities and changes. Identify and develop new programs to meet the needs of the community.
- Monitor program operating budgets and expenses, and budget development; prepare comprehensive program reports, budget analysis. Ensure proper expenditures are enforced.
- Attend meetings on behalf of HRDC and maintain ongoing communication and networking with community partners and funders.
- Process eligibility determinations for various federally funded program; Wheels to Work, Montana Emergency Rental Assistance Program, Emergency Solutions Grant, Housing Opportunities for Persons With Aids (HOPWA), and Housing Choice Voucher (Section 8).
- Intensive case management including; landlord and tenant mediation, budgeting, resume and cover letter building, employment and rental application process and search, life skills and goals, navigation of referrals and resources in community, and credit rebuilding.
- Provide NSPIRE-V home inspections for the Montana Department of Commerce Housing Choice Voucher program prior to initial voucher lease up and bi-annually thereafter.

Boy Scouts of America ……. 2018 - 2020

District Executive

- Manage various program budgets and expenses, and prepare extensive program reports.
- Evaluate programs on an ongoing basis, recommend and implement, and follow up on authorized program development/changes.
- Research and assist in fundraising, marketing, grant writing, and other funding opportunities.
- Establish new partnerships, network in the community, and serve as the main liaison for the Boy Scouts of America for all related matters internally and with other key agencies.
- Recruit to fill leadership roles, and establish, monitor, and supervise volunteers in the achievement of the district and program goals.

- Implement plans at the District level to ensure the achievement of set goals including finance, membership, and manpower.

Walla Walla Mental Health Clinic of Billings ……...……...…… 2018 - 2018

Business Analyst & Consultant: Overall business consultation to provide financial sustainability demonstrated through business model and plan.

- Contract work; Group lead and liaison. Increased grant visibility and created financial incentives for the clinic through client copayment, insurance, and donation programs.

Adult Resource Alliance ……...……..…… 2017 - 2018

Marketing Coordinator and Volunteer Coordinator

- Marketing Assistant & Volunteer Coordinator: Designed a new marketing campaign to increase attendance and raise awareness in the target market. The campaign "Keeping Up with You," launched in May 2018.

The Montana State University of Billings, Student Union Department ……..…….. 2014 - 2018

Creator and coordinator; managed all aspects of the university program to increase pride and enrollment statistics. Executive Assistant to the Director of Student Activities and Events.

- Achieved an 89% increase in participation.
- Email systems management, full interaction maintained on websites, social media, and blogs.

Sport Clips ……,…..……... 2013 - 2017

Stylist, Key holder, Assistant Manager, Manager, Fundraiser, Marketing Coordinator

- Spearheaded national Help-A-Hero fundraiser for the month; including, securing donations, auction money, and prizes. Delegated funds for local school sponsorships.
- Launched advertising and marketing segments securing business with high-profile customers, including, Scheels, Fed Ex, Universal Sports, and UPS.
- Trained Five Point Play and managed girls to top performers, held education classes for stylists working with product reps, and educated stylists on CRM and My Sales software programs.

EDUCATION:

Montana State University of Billing

College of Business, Accreditation by the Association to Advance Collegiate Schools of Business International (AACSB).

- Bachelor of Science in Business Administration- Management
- Bachelor of Science in Business Administration- Marketing

VOLUNTEER WORK:

College of Business Student Advisory Board to the Dean and Department ….……. 2015 - 2018

Serves to provide effective communication among the Dean's Office, faculty, staff, and students.

- Provide advice to the Dean and Business Advisory Board on matters relating to business education and the college community as well as promote the college and its student organizations to internal and external customers.

St. Vincent Call for Kids Radiothon Fundraiser ……..……..…..... 2017

Fundraiser for pediatric unit advertised through local radio stations in Billings Montana and the surrounding areas.

- Assisted with all aspects of the fundraiser during live channel time by assisting callers on phone.

St. Vincent SAINT Ball …….……. 2018

Premier fundraising event drawing more than 1,000 guests and raising more than 1 million dollars.

- Direction over large-scale auction entries and deliveries and liaison for guests.

Den Leader/Committee Chair for the Boy Scouts of America ……..… 2018 - Current

Run meetings for the boys weekly, enrich, and provide program content resulting in their advancement in the Boy Scouts of America ranks.

Microsoft Office
Microsoft Project
Bookkeeping
Project Management
Management
Advertising
Adobe Photoshop
WordPress
Bartender
Email System
Team Player
Outlook
HAPPY System
NSPIRE
Leadership Coaching
Commercial Sets/Shoots
Fundraising
Grant writing
Public Speaking
Human Resource
Billing/Filing
Windows
Mailchimp
Training
Facebook
Budgeting
CDS
Extensive Customer Service
Training/Job Coaching
Recruitment/Hiring
QRA Suicide Prevention
SERV Safe Certified
Research
Youth Protection Training
OMB
Bookkeeping
Effective Communication
Program Development
Employee Retention
ServicePoint

District 7 HRDC
PO Box 2016
Billings, MT 59103-2016
406.247.4710 | 406.247.4761
sfredrickson@hrdc7.org

Shanna Fredrickson

FUNCTIONAL RESPONSIBITLY

DIRECTOR OF FINANCE

Maintaining the day-to-day operating system for the Agency's Finance Department including payroll, accounts payable, accounts receivable, daily cash balances, petty cash, purchase orders, fixed asset system, prepaid inventories, and monthly, quarterly and annual reconciliations and reports. Supervises Finance Department staff. Interprets and applies the policies of the HRDC Board of Trustees.

PROFESSIONAL ACHIEVEMENTS

EXPERIENCE AND QUALIFICATIONS

- Oversee daily financial and accounting operation to meet the daily operating goals, objectives and deadlines of the Finance Department and the Agency.
- Monitor approved financial systems to meet various requirements, policies and regulations.
- Works collaboratively with the CEO and Program Directors on implementation of the Agency vision and mission.
- Prepares monthly, quarterly, and annual reconciliations of various general ledger accounts, funds, and other information as necessary in accordance with current laws and regulations.
- Effectively manages the finance department according to personnel policies and procedures that fully conform to current laws and regulations.
- Reviews, and prepares agency contracts including grants, rental or lease. Assists Agency Directors in preparing program budgets. Research, gather, prepare and maintain data for calculation in budget, reconciliation or other analysis reports.
- Develop, propose, implement and maintain financial policies, procedures, and systems to ensure appropriate stewardship and in accordance with the Agency's function, audit needs, and guidance.
- Prepare financial reports as requested for the CEO and Board of Trustees.
- Exhibits independent judgment in the development, implementation and evaluation of plans, procedures and policies for the betterment of HRDC.

WORK HISTORY

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL **2005** to Present

Director of Finance	2016-present
Manager of Budget & Contracts:	2012-2016
Controller	2011-2012
Assistant Controller	2006-2007
Staff Accountant	2005-2006

EDUCATION

B.S.B.A. INFORMATION SYSTEMS EMPHASIS **M**ontana State University – Billings

Nathan Maycroft

Resume - Updated November 14th, 2023

EXPERIENCE

HRDC7, Billings MT — HUD Certified Housing Counselor

October 2021 - PRESENT

Provides Housing Counseling services and facilitates Homebuyer Education workshops. Prepares clients for homeownership. Networks with community members to provide the best opportunities for clients. Utilizes client management systems to manage data and trends.

Lewis and Clark Motel, Bozeman MT — Front Desk Agent

September 2017 - February 2021

Maintained and facilitated hotel operations. Primarily worked as the night auditor and evening desk services. Facilitated guest check-ins and check-outs. Operated client management systems to ensure stable operations.

University Food Services, Bozeman MT — Student Manager

August 2014 - May 2017

Managed a diverse multicultural team of students to provide meals to a large student population. Used effective time management skills to prioritize and complete necessary operations.

EDUCATION

Montana State University, Bozeman, MT — Economics

August 2012 - December 2020

Attended full time and part time. Earned a degree in Economics with a heavy emphasis on Business Management.

PROJECTS

Homebuyer Education Course Program — *In-Person Homebuyer Education Course Facilitator in Billings, MT*

Helped develop a new Homebuyer Education class for members of the community and surrounding areas.

SKILLS

Customer Service Experience
Data Management Experience
Excellent Team Member Time Management Skills Attentive to Macroeconomic trends

Certifications

HUD-Certified Housing Counselor

Foreclosure Prevention and Mitigation Training

Homebuyer Education Certificate

PERTINENT EXPERIENCE

Excel: General Data Management and Analysis

STATA / R: Statistical Modeling Software

CMax / mPactPro: Client Management System

Sandie Green

EXPERIENCE

Alexa's Accounting, Billings, MT —Bookkeeper

December 2020 - PRESENT

Daily Booking, tax filing, Client privacy, organization, financial planning

Alexa Coolahan - Owner

Billings Public Schools, 415 N 30th, Billings, MT —Teacher

August 1994 - June 2022

Behavior Specialist, Continuous work with High At Risk Students and families, daily work with Parole, probation and all Law Enforcement agencies, Case management for all students, Lead teacher for Frameworks Program (Long Term Suspended students from all three Billings High Schools), Safety management for students and staff, liaison for treatment programs, job programs, Montana Youth Challenge, Grant Writer for needed funding programs, Interventionist for students in Foster Care and/or in the correctional system, counseling, Holding to a hard line so that students know where they stood, staff management , parent and student management, state record compliance, Jobs for Montana Graduates Specialist, Special Needs specialist.

Judy Povilaitis - Director of Student Services

Montana Pro Rodeo Hall & Wall of Fame,Billings, MT —Recording/ Corresponding Secretary

March 2020 - Present

Record and communicate with Board of directors, Correspond with Scholarship recipients, record and keep monthly minutes and records for years to follow, host fundraisers for scholarships

Brent Jordan

EDUCATION

Eastern Montana College (MSU- Billings),Billings, MT — *B.S. Special Education/ Elementary Education*

August 1987 - Dec 1991

Bachelors in Special Education and Elementary Education,Minors in Physical Education and Computer Science/ 30 years experience in all areas.

SKILLS

Student & staff Management

Organization Skills

Behavioral Management SKills

Communication Skills

Time Management

Safety Management

Law Enforcement Liaison

AWARDS

2 Time Edwards Educational Grant Winner

2021 Jobs for America's Graduates Impact Achievement Award

2022 Jobs for Montana Graduates Impact Achievement Award

LANGUAGES

English

Miles Community College, Miles City, MT — A.S. Pre Law

August 1985 - June 1988

General studies with emphasis on Pre-Law

District 7 Human Resources Development Council

Audited Financial Statements
For the Years Ended
June 30, 2022 and 2021

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL

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DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL

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INDEPENDENT AUDITOR'S REPORT

CARVER
FLOREK &
JAMES, CPA's
CERTIFIED PUBLIC ACCOUNTANTS

Steven L. Carver, CPA
Gordon H. James, CPA
Jason K. Lund, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
District 7 Human Resources Development Council
Billings, Montana

Opinion
We have audited the financial statements of District 7 Human Resources Development Council, which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of District 7 Human Resource Development Council as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of District 7 Human Resources Development Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about District 7 Human Resources Development Council's ability to continue as a going concern for a reasonable period of time.

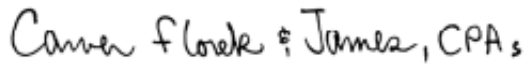
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the accompanying Supplemental Schedules of Statements of Net Assets and/or Statements of Revenues, Expenses, and Changes in Net Assets (Supplemental Schedules) as listed in the Table of Contents, 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and Supplemental Schedules are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2022 on our consideration of District 7 Human Resources Development Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of District 7 Human Resources Development Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District 7 Human Resources Development Council's internal control over financial reporting and compliance.



Carver Florek & James, CPA's
Missoula, Montana
November 30, 2022

FINANCIAL STATEMENTS

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
STATEMENTS OF FINANCIAL POSITION
As of June 30, 2022 and 2021

ASSETS

	2022	2021
CURRENT ASSETS		
Cash and cash equivalents	$ 1,219,452	$ 1,097,077
Accounts receivable	41,794	32,896
Prepaid expenses	16,829	16,611
Inventory	40,268	39,400
Grants receivable	873,652	1,019,312
TOTAL CURRENT ASSETS	$ 2,191,995	$ 2,205,296
LAND, BUILDING, AND EQUIPMENT		
Land	$ 239,002	$ 239,002
Buildings, net	235,620	235,480
Building improvements, net	74,433	113,230
Parking lot improvements, net	0	0
Equipment, Net	94	94
Grant equipment subject to right of rescission, net	444,964	234,346
TOTAL LAND, BUILDING, AND EQUIPMENT	$ 994,113	$ 822,152
OTHER NON-CURRENT ASSETS		
Loans receivable, net of allowance of $27,051 and $38,646 as of June 30, 2022 and 2021 respectively	$ 0	$ 0
TOTAL ASSETS	$ 3,186,108	$ 3,027,448

The accompanying notes are an integral part of these financial statements

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
STATEMENTS OF FINANCIAL POSITION, Continued
As of June 30, 2022 and 2021

	2022	2021
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued payroll	$ 217,377	$ 183,095
Accounts payable	233,442	331,502
Accrued leave payable	338,640	303,659
Deferred revenues and other support	62,618	123,695
Current portion of long-term debt	75,261	98,961
TOTAL CURRENT LIABILITIES	$ 927,338	$ 1,040,912
LONG-TERM DEBT, net of current portion	0	72,025
TOTAL LIABILITIES	$ 927,338	$ 1,112,937
NET ASSETS		
Net assets, without donor restrictions		
Undesignated	$ 1,517,119	$ 1,431,436
Grant designated	444,964	234,346
	1,962,083	1,665,782
Net assets, with donor restrictions	$ 296,687	$ 248,729
TOTAL NET ASSETS	$ 2,258,770	$ 1,914,511
TOTAL LIABILITIES AND NET ASSETS	$ 3,186,108	$ 3,027,448

The accompanying notes are an integral part of these financial statements

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2022 and 2021

NET ASSETS WITHOUT DONOR RESTRICTIONS	2022	2021
REVENUE AND SUPPORT		
Program grants	$ 9,983,251	$ 10,890,018
Fees for service	295,661	269,555
Contributions	23,346	9,317
Interest	878	255
Miscellaneous	30,958	36,240
Rental income	29,699	24,738
In-kind contributions	1,922	7,145
Net assets released from restrictions	2,042	73,019
TOTAL REVENUE AND SUPPORT	$ 10,367,757	$ 11,310,287
EXPENSES		
Program		
Community development	$ 361,367	$ 357,584
Emergency food and housing	2,279,340	2,224,518
Energy programs	2,417,687	2,542,558
Employment assistance	1,765,799	1,600,449
Family development	2,421,219	3,738,212
Fundraising	250	347
General and administrative	825,794	819,649
TOTAL EXPENSES	$ 10,071,456	$ 11,283,317
Change in net assets without donor restrictions	$ 296,301	$ 26,970
NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	$ 50,000	$ 50,000
Net assets released from restriction	(2,042)	(73,019)
Change in net assets with donor restrictions	$ 47,958	$ (23,019)
Change in total net assets	$ 344,259	$ 3,951
Net assets, beginning of year	$ 1,914,511	$ 1,910,560
Net assets, end of year	$ 2,258,770	$ 1,914,511

The accompanying notes are an integral part of these financial statements

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2022

	Community Development	Emergency Food and Housing	Energy Programs	Employment Assistance	Family Development	TOTAL
PROGRAM						
Direct participant assistance	$ 6,384	$ 1,236,161	$ 1,815,480	$ 140,351	$ 1,193,333	$ 4,391,709
In-kind participant assistance	0	0	0	0	0	0
Salaries and fringe benefits	154,253	828,092	325,697	1,354,869	942,224	3,605,135
Space	66,606	99,232	58,680	105,941	70,719	401,178
Depreciation	53,196	10,339	35,486	10,864	19,245	129,130
Travel and training	13,411	10,006	51,103	8,287	14,837	97,644
Supplies	37,955	43,137	64,195	58,580	79,367	283,234
Contract & direct services	20,062	26,416	39,072	29,434	81,107	196,091
Communications	6,807	20,763	15,976	32,965	18,519	95,030
Equipment rental and repairs	948	4,382	11,595	23,777	1,178	41,880
Interest	267	415	403	731	643	2,459
In-kind	1,478	397	0	0	47	1,922
Total program	$ 361,367	$ 2,279,340	$ 2,417,687	$ 1,765,799	$ 2,421,219	$ 9,245,412
Fundraising activities	$ 250	$ 0	$ 0	$ 0	$ 0	$ 250
GENERAL AND ADMINISTRATIVE						
Salaries and fringe benefits	$ 21,512	$ 138,889	$ 113,625	$ 218,830	$ 164,278	$ 657,134
Contract services	21,886	18,362	15,196	20,461	15,834	91,739
Supplies and communications	4,553	3,617	2,993	5,829	4,467	21,459
Space	14,527	4,967	5,115	7,970	7,284	39,863
Travel and training	1,200	792	611	1,189	911	4,703
Equipment rental and repairs	118	417	335	653	500	2,023
Depreciation	2,021	1,201	1,199	2,034	1,822	8,277
In Kind	0	0	0	0	0	0
Interest	174	81	81	137	123	596
Total general and administrative	$ 65,991	$ 168,326	$ 139,155	$ 257,103	$ 195,219	$ 825,794
TOTAL EXPENSES	$ 427,608	$ 2,447,666	$ 2,556,842	$ 2,022,902	$ 2,616,438	$ 10,071,456

The accompanying notes are an integral part of these financial statements

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021

	Community Development	Emergency Food and Housing	Energy Programs	Employment Assistance	Family Development	TOTAL
PROGRAM						
Direct participant assistance	$ 38,272	$ 1,206,569	$ 1,897,965	$ 92,904	$ 2,633,997	$ 5,869,707
In-kind participant assistance	0	0	0	0	0	0
Salaries and fringe benefits	98,081	779,697	429,405	1,269,927	900,789	3,477,899
Space	158,374	100,185	62,756	107,994	76,782	506,091
Depreciation	13,160	12,692	20,754	12,054	11,192	69,852
Travel and training	4,925	5,652	30,373	5,948	10,718	57,616
Supplies	14,919	55,797	30,150	38,184	40,541	179,591
Contract & direct services	13,156	28,057	35,824	19,736	36,719	133,492
Communications	7,068	27,284	20,963	39,374	24,943	119,632
Equipment rental and repairs	2,966	7,916	14,119	13,901	1,128	40,030
Interest	911	302	249	427	377	2,266
In-kind	5,752	367	0	0	1,026	7,145
Total program	$ 357,584	$ 2,224,518	$ 2,542,558	$ 1,600,449	$ 3,738,212	$ 10,463,321
Fundraising activities	$ 347	$ 0	$ 0	$ 0	$ 0	$ 347
GENERAL AND ADMINISTRATIVE						
Salaries and fringe benefits	$ 16,905	$ 130,195	$ 142,616	$ 217,203	$ 163,103	$ 670,022
Contract services	13,355	11,248	15,746	17,922	13,614	71,885
Supplies and communications	5,933	3,409	3,886	5,738	4,276	23,242
Space	12,865	3,192	5,020	6,444	5,412	32,933
Travel and training	2,530	610	696	1,027	766	5,629
Equipment rental and repairs	244	936	1,063	1,570	1,170	4,983
Depreciation	2,492	1,607	1,682	2,578	2,247	10,606
In Kind	0	0	0	0	0	0
Interest	61	57	60	91	80	349
Total general and administrative	$ 54,385	$ 151,254	$ 170,769	$ 252,573	$ 190,668	$ 819,649
TOTAL EXPENSES	$ 412,316	$ 2,375,772	$ 2,713,327	$ 1,853,022	$ 3,928,880	$ 11,283,317

The accompanying notes are an integral part of these financial statements

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from/for:		
Grantors	$ 10,067,834	$ 10,583,242
Services	286,763	260,747
Other	30,958	36,270
Rents	29,699	24,738
Interest	878	255
Contributions	73,346	59,317
Cash paid to/for:		
Employees	(4,193,006)	(4,164,294)
Suppliers, vendors and participants	(5,765,949)	(6,823,523)
Interest	(3,055)	(2,238)
Net cash flows from operating activities	$ 527,468	$ (25,486)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for Purchase of Equipment	$ (309,368)	$ (216,444)
Net cash flows from investing activities	$ (309,368)	$ (216,444)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments on long-term debt	$ (95,725)	$ (63,981)
Loan Proceeds Received	0	202,150
Net cash flows from financing activities	$ (95,725)	$ 138,169
Net change in cash and cash equivalents	$ 122,375	$ (103,761)
Cash and cash equivalents, beginning of year	1,097,077	1,200,838
Cash and cash equivalents, end of year	$ 1,219,452	$ 1,097,077

The accompanying notes are an integral part of these financial statements

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
STATEMENTS OF CASH FLOWS, Continued
For the Years Ended June 30, 2022 and 2021

RECONCILIATION OF CHANGE IN NET ASSETS
TO NET CASH FLOWS FROM OPERATING ACTIVIITES

	2022	2021
Change in total net assets	$ 344,259	$ 3,951
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Items not affecting cash:		
Depreciation	137,407	80,458
(Increase)/Decrease in:		
Accounts receivable	(8,898)	(8,808)
Prepaid expenses and inventory	(1,086)	29,690
Grants receivable	145,660	(344,925)
Increase/(Decrease) in:		
Accrued payroll	34,282	6,743
Accounts payable	(98,060)	192,372
Accrued leave payable	34,981	(23,116)
Deferred liabilities	(61,077)	38,149
Net cash flows from operating activities	$ 527,468	$ (25,486)

The accompanying notes are an integral part of these financial statements

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Organization Structure:

District 7 Human Resources Development Council (the HRDC) is a not-for-profit corporation organized under Internal Revenue Code Section 501(c)(3). The HRDC is located in Billings, Montana and administers a variety of federal grants, State of Montana sub-grants and contracts which provide services and activities designed to impact poverty and promote self-sufficiency. The HRDC's service area includes Yellowstone, Big Horn, Carbon, Stillwater, and Sweet Grass counties. The Board of Trustees is composed of individuals from private industry, the public sector, and low-income representatives.

Basis of Accounting:

The HRDC's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP) as codified by the Financial Accounting Standards Board.

Cash and Cash Equivalents:

For purposes of the statement of cash flows, the HRDC considers all unrestricted highly liquid investments with an original maturity of three months or less to be cash equivalents.

Receivables:

Accounts receivable represents miscellaneous amounts owed to the HRDC for services and are reported at unpaid principle balances less an allowance for uncollectible accounts. Allowances for uncollectible accounts are a percentage of the receivables based on past collection history. For those receivables considered fully collectible, no provision is made for bad debts. Accounts receivable at June 30, 2022 and 2021 amounted to $41,794 and $32,896, respectively. All amounts were considered collectible; therefore, no allowance for uncollectible accounts was considered necessary as of June 30, 2022 and 2021.

Grants receivable represents the balance of earned grant funds not received in cash. Most grants allow monthly draw-downs of cash which provide operating cash flows for program operations.

Loans receivable relates to the Home Funds Program which provided no-payment deferred home loans through the Montana Department of Commerce. (See Note 4)

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Land, Buildings and Equipment

The HRDC capitalizes equipment purchased with HRDC funds which has a purchase price of at least $5,000 and an expected life of one year or more at cost. Straight-line depreciation is used over estimated lives of one to twenty years. Depreciation is recorded and allocated to the programs according to the approved allocation plan. The HRDC land and building are carried at cost and are the collaterals under the Mortgage Payable.

Compensated Absences:

The HRDC follows generally accepted accounting principles when accounting for compensated absences. Those principles require a liability to be accrued for vacation benefits that employees have earned but have not yet taken. However, it generally does not require a liability to be accrued for future sick pay benefits, holidays and similar compensated absences until employees are actually absent.

Eligible employees may accumulate vacation and sick leave up to 480 hours. Upon termination, employees are paid 100% of their accrued vacation and may be paid for one quarter of their unused sick leave, up to 120 hours.

The HRDC records a liability and expense for vacation as it is earned. As of June 30, 2022 and 2021, the HRDC's liabilities include $257,498 and $226,800, respectively, for accumulated vacation. The HRDC records a liability and expense for 25% of accrued sick leave. As of June 30, 2022 and 2021, the HRDC recorded a sick leave liability of $51,939 and $50,573 respectively. The HRDC accrued related payroll taxes equaling $29,203 and $26,286 as of June 30, 2022 and 2021, respectively.

Revenue Recognition:

Contract revenue, grant revenue and other revenues are recognized when earned. Cash contributions are recognized when received. The HRDC does not receive pledges in its fund-raising activities.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Revenue Recognition, Continued:

In-kind revenue represents contributed goods and services that create or enhance non-financial assets or require specialized skills, and are provided by individuals possessing those skills, and would typically need to be purchased if not provided by contribution. These contributions are valued at their estimated fair market value at the date of donation. Various individuals and organizations contributed $1,922 and $7,145 for program activities to the HRDC for the years ended June 30, 2022 and 2021, respectively. These contributions consisted of operating supplies, items for clients, health care, and fundraising materials and facilities. Volunteered time to assist the HRDC has not been recorded because these contributed services do not meet the requirements for recognition under generally accepted accounting principles.

Expense Allocation and Classification:

The HRDC has a cost allocation plan under which expenses are charged to individual programs on the following basis:

- Administrative and clerical costs are allocated on the basis of direct labor hours.
- Management and general expenses are allocated on the basis of direct labor hours.
- Building and occupancy costs are allocated on the basis of square footage.

Expenses of the individual programs are classified by function. The primary functions utilized by the HRDC are:

Direct services and program operations are expenses paid for direct goods or services for clients or are directly associated with client assistance. Examples include: rent, fuel payments, day care, work experience, weatherization, direct program staff and related expenses.

Fundraising expenses are costs which relate to fundraising activities for the operation of HRDC programs. Examples include: contracted services and space, staff and the related expenses.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Expense Allocation and Classification, Continued:
General & administrative expenses allow the HRDC to operate and provide services to clients that are not directly attributed to client services. General and administrative expenses consist of the common costs associated with the general management of the HRDC. These costs are accumulated in cost centers and then are allocated to the various programs based on the approved allocation plan. Examples include: building, secretarial and accounting costs.

Fund Accounting and Program Groups:
Resources for various activities are classified for accounting and grant reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund. However, in the accompanying financial statements, funds that have similar characteristics have been combined into program groups and inter-fund balances have been eliminated. The HRDC's primary program groups and their related purposes are summarized as follows:

Community Development programs provide community services, loan programs, and the general operations of the HRDC not accounted for elsewhere.

Emergency Food and Housing programs provide the distribution of commodities, housing assistance, emergency food and shelter, and indigent burial services.

Energy programs provide weatherization and fuel assistance.

Employment Assistance programs provide job counseling, career selection and prepare the eligible economically disadvantaged youth and adults for entry into the workplace.

Family Development programs provide childcare assistance and dependent care food.

Advertising Costs:
Costs incurred for outreach and advertising are expensed as incurred. The HRDC incurred outreach and advertising costs of $12,417 and $16,648 for the years ended June 30, 2022 and 2021, respectively.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Net Asset Classification:

Net assets without donor restrictions represent net amounts that have been earned and expended according to contract restrictions and net amounts from generally unrestricted activities. Grant designated net assets represents the book value of equipment purchased with federal funds.

Net assets with donor restrictions represent net assets subject to donor- (or certain grantor-) imposed restrictions. The HRDC had $296,687 and $248,729 of net assets with donor restrictions as of June 30, 2022 and 2021, respectively, relating to contributions for energy assistance.

Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support. There were no net assets restricted in perpetuity.

Use of Estimates:

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

Concentration of Risks:

The HRDC receives a substantial portion of its revenue from federal grants and contracts. A significant reduction in these revenues, should such an event occur, would have an effect on the HRDC's programs and activities. During the fiscal years ending June 30, 2022 and 2021, the HRDC expended $9,718,882 and $10,332,462 in federal grant awards. Program grants revenue represents 93.2% and 96.9% of the total revenue for the years ended June 30, 2022 and 2021, respectively.

Income Taxes:

Provisions for income taxes have not been recorded in these financial statements because the HRDC believes it had no net income unrelated to its exempt purposes in 2022 and 2021. With few exceptions, the HRDC is no longer subject to U.S. federal or state tax examinations by tax authorities for years before 2019.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Subsequent Events/Risks and Uncertainties:
Management has evaluated subsequent events through November 30, 2022, the date on which the financial statements were available to be issued.

NOTE 2. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	2022	2021
Cash and cash equivalents	$ 1,219,452	$ 1,097,077
Accounts receivable	41,794	32,896
Prepaid expenses	16,829	16,611
Grants receivable	873,652	1,019,312
Less donor restricted cash	(296,687)	(248,729)
Total financial assets available	$ 1,855,040	$ 1,917,167

As part of the HRDC's liquidity management plan, they invest cash in excess of daily requirements in government securities.

NOTE 3. CASH AND CASH EQUIVALENTS

The HRDC participates in a Master Sweep Repurchase Agreement through a local financial institution. This agreement, entered into September 2003 and revised April 11, 2012, increases interest earnings while maintaining access to funds. After the close of the business day, the HRDC's available funds are lent to the financial institution for overnight investment and are re-deposited before the opening of business the next day. Interest earnings for the use of these funds are deposited the day after the redeposit. The funds swept in the Agreement are considered to be immediately available funds by the financial institution.

NOTE 3. CASH AND CASH EQUIVALENTS, (CONTINUED)

Daily, the financial institution secures the funds from the HRDC with a specific undivided fractional interest in the principal amount of government securities. The securities must be direct obligations of, and guaranteed by, the United States, its agencies, or instrumentalities. Market risks associated with this agreement are similar to market risks of any government security. Potential credit risks associated with this agreement are similar to risks of a creditor if the financial institution defaulted and the security collateral did not perfect with the creditor. The securities have a current market value equal to or greater than the principal amount of the transaction. The funds invested in the Sweep Agreement are not considered deposits and are not insured by the Federal Deposit Insurance Corporation. However, the funds are collateralized by the government securities pledged by the financial institution. Due to the short-term nature of the repurchase agreement, funds swept through the agreement are considered to be cash and cash equivalents. Although Management has expressed no intention to do so, the HRDC may terminate the agreement at any time.

The interest rate was 0.05% and 0.05% for the repurchase agreement account for the years ended June 30, 2022 and 2021, respectively.

The HRDC maintains cash balances primarily in one financial institution located in Billings, Montana. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC). The HRDC's primary financial institution has pledged securities for the federal portions of dollars in excess of the FDIC limits.

NOTE 4. LOANS RECEIVABLE

During the year ended June 30, 2011, eleven clients received no-payment deferred home loans through the Montana Department of Commerce. The loans are for a period of 10 to 15 years. The loans are not repayable as long as the home is occupied by the owner, the owner is not in default under any mortgage applicable to the property, and the property is not rented. If all loan requirements are met, the borrower is released from obligations to re-pay the amounts due under the loan. Should a condition be violated, or the home is sold to a non-qualifying occupant, the HRDC shall share in the appreciation in the value of the property and interest and principal payments then become due. The total amount loaned under the program was $450,898. Due to the high likelihood that these amounts will not be collected in future years under the program, the HRDC has recorded an allowance for the full amount of the loans.

Loan loss reserves have been established at a percentage of the principal amount of the loans outstanding based upon the past history of the type of loan and risk rating of the loan recipients. The HRDC uses multiple bases to estimate the allowance for credit losses including historical losses of loan program, existing economic conditions related to the industry in which the loan recipient operates, collateral and personal guarantees of the loan recipient, loan payment history and actual or likely events which have or will occur. The HRDC operates loan programs for recipients who cannot generally obtain conventional financing under the requirements and restrictions placed on them by federal and state loan funding sources. Therefore, due to the nature of the loan programs operated, the HRDC's loan portfolio is generally of inherently higher risk than the typical conventional financing loans. Impaired loans are valued at the estimated value of the remaining recoverable assets after consideration of collateral and guarantees. An allowance for bad debt is recorded against these impaired loans for the difference between the balance of the loan and estimated recovery value.

NOTE 4. LOANS RECEIVABLE (CONTINUED)

The following table summarizes the allowance for credit losses and recorded investment in financing receivables for the years ended June 30, 2022 and 2021:

RESIDENTIAL HOUSING:		
Financing Receivables, June 30, 2021	$	38,646
Allowance for Credit Losses, July 1, 2020		(38,646)
Charge-offs		0
Recoveries		0
Current Year Provision for Losses		0
Allowance for Credit Losses, June 30, 2021		(38,646)
Financing Receivables, Net, at June 30, 2021	$	0
Receivables Individually Evaluated for Impairment	$	0
Allowance for Credit Losses		0
Receivables Collectively Evaluated for Impairment		38,646
Allowance for Credit Losses		(38,646)
Loans Acquired with Deteriorated Credit Quality		0
Allowance for Credit Losses		0
Financing Receivables, Net, at June 30, 2020	$	0
Financing Receivables, June 30, 2022	$	27,051
Allowance for Credit Losses, July 1, 2021		(27,051)
Charge-offs		0
Recoveries		0
Current Year Provision for Losses		0
Allowance for Credit Losses, June 30, 2022		(27,051)
Financing Receivables, Net, June 30, 2022	$	0
Receivables Individually Evaluated for Impairment	$	0
Allowance for Credit Losses		0
Receivables Collectively Evaluated for Impairment		27,051
Allowance for Credit Losses		(27,051)
Loans Acquired with Deteriorated Credit Quality		0
Allowance for Credit Losses		0
Financing Receivables, Net, June 30, 2022	$	0

NOTE 4. LOANS RECEIVABLE (CONTINUED)

The following table summarizes credit exposure for credit risk profile by internally assigned grade:

	Residential Housing	
	2022	2021
Pass - Performing Loans	$ 27,051	$ 38,646
Pass with Collateral Deficiencies	0	0
Non-Performing, Collateratized	0	0
Non-Performing, Collateral Deficiencies	0	0
Total	$ 27,051	$ 38,646

An analysis of past due financing receivables for June 30, 2022 and 2021 is as follows:

	Residential Housing	
	2022	2021
30-59 Days Past Due	$ 0	$ 0
60-89 Days Past Due	0	0
Greater than 90 Days Past Due	0	0
Total Past Due	0	0
Current Financing Receivables	27,051	38,646
Total Financing Receivables	$ 27,051	$ 38,646
Recorded Investment Over 90 Days and Accruing Interest	$ 0	$ 0
Non Accrual Status Financing Receivables	$ 0	$ 0

NOTE 4. LOANS RECEIVABLE (CONTINUED)

An analysis of impaired loans for the years ended June 30, 2022 and 2021 is as follows:

	Recorded Investment	Unpaid Principal Balance	Related Allowance	Average Recorded Investment	Interest Income Recognized
June 30, 2022					
With an Allowance Recorded					
Residential	$ 27,051	$ 27,051	$ (27,051)	0	$ 0
June 30, 2021					
With an Allowance Recorded					
Residential	$ 38,646	$ 38,646	$ (38,646)	0	$ 0

There were no modified loans for the years ended June 30, 2022 and 2021.

NOTE 5. LAND, BUILDINGS, AND EQUIPMENT

Activity for the years ended June 30, 2022 and 2021 is as follows:

	Equipment	Equpment Purchased With Grant	Building	Building Improvements	Parking Lot	Land
June 30, 2022						
Land, Building, and Equipment						
Balance, July 1, 2021	$ 127,948	$ 981,739	$ 1,556,593	$ 719,497	$ 77,820	$ 239,002
Additions	0	292,076	17,292	0	0	0
Deletions	0	(39,686)	(15,217)	(21,518)	0	0
Balance, June 30, 2022	$ 127,948	$ 1,234,129	$ 1,558,668	$ 697,979	$ 77,820	$ 239,002
Accumulated Depreciation						
Balance July 1, 2021	$ 127,854	$ 747,393	$ 1,321,113	$ 606,267	$ 77,820	$ 0
Additons	0	81,458	17,152	38,797	0	0
Deletions	0	(39,686)	(15,217)	(21,518)	0	0
Balance, June 30, 2022	$ 127,854	$ 789,165	$ 1,323,048	$ 623,546	$ 77,820	$ 0
June 30, 2021						
Balance, July 1, 2020	$ 127,948	$ 765,295	$ 1,556,593	$ 719,497	$ 77,820	$ 239,002
Additions	0	216,444	0	0	0	0
Deletions	0	0	0	0	0	0
Balance, June 30, 2021	$ 127,948	$ 981,739	$ 1,556,593	$ 719,497	$ 77,820	$ 239,002
Accumulated Depreciation						
Balance July 1, 2020	$ 127,854	$ 721,588	$ 1,305,257	$ 567,470	$ 77,820	$ 0
Additons	0	25,805	15,856	38,797	0	0
Deletions	0	0	0	0	0	0
Balance, June 30, 2022	$ 127,854	$ 747,393	$ 1,321,113	$ 606,267	$ 77,820	$ 0

Equipment purchased with grant funds is subject to rights of rescission of the grantors. Equipment purchased with grant monies are limited to use by the grant program that purchases the equipment. Should the program terminate, grantors may invoke claim to that equipment purchased through the grant agreement terms. Grant equipment purchases are not considered available for collateral purposes.

Depreciation Expense was $137,407 and $80,458 for the years ended June 30, 2022 and 2021, respectively.

NOTE 6. DEFERRED LIABILITIES

The HRDC records a grant award as a deferred liability until it is expended for the purpose of the grant, at which time it is recognized as revenue. For financial reporting purposes, deferred revenues and other support represent unearned revenues which correspond with cash advances received for grant contracts. The HRDC has additional grant commitments of $4,890,755 and $7,013,917 respectively, as of June 30, 2022 and 2021. The deferred revenues and other support activity are as follows:

	2022	2021
Deferred revenue and support, beginning of year	$ 123,695	$ 85,546
Grant awards received	14,540,652	17,384,528
Grant awards expended	(9,710,974)	(10,332,462)
Gross deferred revenues and support	4,953,373	7,137,612
Amounts not received in cash	(4,890,755)	(7,013,917)
Net deferred revenues and support, end of year	$ 62,618	$ 123,695

NOTE 7. LONG-TERM DEBT

Long-term debt at June 30, 2022 and 2021 consisted of the following:

	2022	2021
Note payable in monthly payments of $1,336 including interest at the Wall Street journal prime rate (4.75% and 3.25% at June 30, 2022 and 2021) plus 0.25%; maturing September 2022	$ 3,750	$ 18,301
Note payable in monthly payments of $7,000 including interest and balloon payment at maturity (2.45% at June 30, 2022 and 2021); maturing October 2022	71,511	152,685
	75,261	170,986
Less current portion	(75,261)	(98,961)
	$ 0	$ 72,025

NOTE 7. LONG-TERM DEBT, (CONTINUED)

Annual maturities of long-term debt are as follows:

Years ending June 30,

2023	$	75,261
2024		0
2025		0
2026		0
2027		0
Total	$	75,261

During the year ended June 30, 2021 the HRDC entered into a loan agreement to purchase flooring. Interest paid on the note for the years ending June 30, 2022 and 2021 was $2,686 and $1,527, respectively. The note was secured by a certificate of deposit.

The note payable relates to the remodel completed in September 2007 on the corner building. The interest rate can be adjusted up to prime plus 0.25% every three years. Interest paid on the note for the year ended June 30, 2022 and 2021 is $369 and $1,088, respectively. The loan is secured by the two main office buildings and land.

NOTE 8. EMPLOYEE BENEFITS

Employees of the HRDC may participate in a Tax Shelter Annuity Plan (TSA). Employees may participate at the time of employment.

After an initial two-year period, with at least 1,000 hours of service per year, employees are eligible for a 3% match of their gross earnings, provided the employee contributes at least 3%. The employer's match may increase to 6% and 8% depending on years of service. Year-to-year funding of these plans is based upon available resources. The HRDC contributed $123,106 and $123,122, respectively, to employee TSAs during the years ended June 30, 2022 and 2021.

NOTE 9. OPERATING LEASES

The HRDC classifies its leases as either operating or capitalized leases. Currently all leases are operating leases. The HRDC leases two automobiles and office equipment for use in its program operations. Lease expense totaled $11,460 and $13,932 for June 30, 2022 and 2021, respectively.

The HRDC rents warehouse and office space for the Food Distribution Program in Hardin, Montana on a month-to-month basis. The monthly rental amount is $2,000 beginning in February 2019. The HRDC leases office space in Hardin, Montana, on an annual basis, for the Big Horn County Child Care and Work Readiness Component. The monthly rental amount is $2,000 for calendar years 2022 and 2021.

The HRDC rents storage and office space for the Weatherization Program in Billings, Montana on a month-to-month basis. The office space for Weatherization staff is for $570 per month through April of 2022 and increases to $670 per month in May 2022. The storage of Weatherization vehicles and inventory used by the Weatherization Program is for $800 per month.

The future lease obligations are as follows:

Years ending June 30,

2023	$	3,799
2024		3,799
2025		3,799
2026		3,406
2027		3,012
Total	$	17,815

NOTE 10. UNRECORDED VALUE OF SERVICES PROVIDED

The HRDC contracts with various State of Montana departments to determine eligibility, process client benefits and provide administrative and program support. Since the client benefits are distributed directly by the State, the value of these services is not recorded in these financial statements. During the years ended June 30, 2022 and 2021, the HRDC provided administrative and program support for the following direct services (per information provided by the State of Montana):

	2022	2021
Program		
Child Day care assistance	$ 7,873,983	$ 7,898,482
Low-income energy assistance	5,461,447	2,210,712
Section 8 housing (estimate)	708,380	798,142
Pathways client direct asistance	54,675	72,504
Total Financial Assistance	14,098,485	10,979,840
Crow reservation food distribution	99,030	92,814
Total financial and commodity services	$ 14,197,515	$ 11,072,654

Child day care assistance provides financial support for an eligible child's day care, while low-income energy assistance provides assistance for heating fuel to qualified house-holds. Clients participating in the Pathways program receive various assistance to prepare them and/or enable them to obtain and maintain employment.

The HRDC distributes food commodities to Crow Reservation eligible households. Section 8 housing provides rental cost subsidies to eligible households and escrow assistance through the Family Self Sufficiency program for those participating households.

SUPPLEMENTAL SCHEDULES

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE SUPPLEMENTAL SCHEDULES
For the Year Ended June 30, 2022

NOTE 1. BUDGET COLUMN

The grant award budget column is based upon the last formally approved budget provided by the grantor. In addition, the grantee is allowed to make certain budget transfers within prescribed limits. These latter transfers are not reflected. The intention of the HRDC is to show the budget based upon the final budget including all transfers, to provide a more meaningful presentation.

NOTE 2. PROGRAM SCHEDULES

Program schedules are included for all grants, contracts, and projects with ending dates that occurred during the reporting period July 1, 2021 through June 30, 2022. Because the HRDC administers programs with varying ending dates, the schedules that follow are based upon the program period. Many of the programs started in the previous period, but were completed in the current fiscal year and, consequently; amounts shown differ from amounts reported din the accompanying financial statements. Acronyms used are as follows:

CCDBG	Child Care and Development Block Grant
CDBG	Community Development Block Grant
CSBG	Community Services Block Grant
CRF	Contingency Revolving Fund
DHS	Department of Homeland Security
HHS	Montana Department of Public Health and Human Services
DOC	Montana Department of Commerce
DOE	U.S. Department of Energy
DOL	Montana Department of Labor
FEMA	Federal Emergency Management Agency
SNAP	Supplemental Nutrition Assistance Program
HUD	U.S. Department of Housing and Urban Development
IDA	Individual Development Accounts
LIEAP	Low-Income Energy Assistance Program
N W E	Northwestern Energy
MDU	Montana Dakota Utilities
SSI	Social Security Insurance
TANF	Temporary Assistance for Needy Families
WIA	Workforce Investment Act
WoRC	Work Readiness Component
WX	Weatherization Assistance
USDA	U.S. Department of Agriculture
USB	Universal System Benefit
VITA	Volunteer Income Tax Assistance
SEP	Subsidized Employment Program
CCDF	Child Care and Development Fund

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

COMMUNITY SERVICES BLOCK GRANT

GRANT PERIOD: January 1, 2020 to August 31, 2021

GRANT NUMBER: DPHHS 20-028-10005-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 500,300	$ 500,300
Equipment & Space Rental Revenue		23,312
Interest Income		156
In Kind		444
TOTAL REVENUE	500,300	524,211
EXPENSES		
Salaries & Fringe Benefits	7,020	12,223
Support Expenses & Allocated Costs	44,567	122,615
Utilities/Bldg Maint/Occupancy	17,500	4,577
Travel and Training	18,364	149
Equipment/Vehicle Purchases	21,400	2,574
Contractual/Consultants	9,000	11,822
Vehicle Lease/Maintenance	18,600	6,733
Common Cost Pool	12,630	19,881
Public Awareness/Community	49,669	3,307
Direct Service Costs	15,000	22,376
Program Enhancement (Transfers Out)	286,550	317,512
In Kind		444
TOTAL EXPENSES	500,300	524,211
REVENUE OVER (UNDER) EXPENSES	0	0
NET ASSETS AT 01/01/20		0
NET ASSETS AT 08/31/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

FEMA - BIG HORN COUNTY

GRANT PERIOD: January 1, 2020 to October 31, 2021

GRANT NUMBER: 38-5530-01

	BUDGET	ACTUAL
REVENUE		
Grant- Big Horn County	$ 4,553	$ 4,553
TOTAL REVENUES	4,553	4,553
EXPENSES		
Direct Food	4,462	4,462
Program Cost	91	229
TOTAL EXPENSES	4,553	4,691
REVENUE OVER (UNDER) EXPENSES	0	(138)
TRANSFER IN		138
NET ASSETS AT 01/01/20		0
NET ASSETS AT 10/31/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

WHEELS TO WORK

GRANT PERIOD: July 1, 2021 to June 30, 2022

	BUDGET	ACTUAL
REVENUE		
Grant - United Way	$ 18,750	$ 18,750
Grant	39,225	43,995
TOTAL REVENUES	57,975	62,745
EXPENSES		
Salaries & Fringe Benefits	24,286	17,347
Program Operations	4,269	2,866
Administrative Expenses	4,300	3,386
Direct Supportive Services	25,120	39,146
TOTAL EXPENSES	57,975	62,745
REVENUE OVER (UNDER) EXPENSES	0	0
NET ASSETS AT 07/01/21		0
NET ASSETS AT 06/30/22		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

YELLOWSTONE COUNTY SUPPLEMENTAL NUTRITION ASSISTANCE
EMPLOYMENT AND TRAINING PROGRAM

GRANT PERIOD: October 1, 2020 to September 30, 2021

GRANT NUMBER: TANF 21-022-28004-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 302,035	$ 159,372
TOTAL REVENUES	302,035	159,372
EXPENSES		
Supportive Services	12,000	5,995
ARPA Funds	27000	0
Salaries & Fringe Benefits	184,632	103,676
Program Operations	46,808	26,365
Administrative Expenses	31,595	23,366
TOTAL EXPENSES	302,035	159,402
REVENUE OVER (UNDER) EXPENSES	0	(30)
TRANSFER IN		30
NET ASSETS AT 10/01/20		0
NET ASSETS AT 09/30/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

YELLOWSTONE COUNTY PATHWAYS PROGRAM

GRANT PERIOD: July 1, 2020 to June 30, 2022

GRANT NUMBER: TANF 21-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 2,702,960	$ 2,123,938
Other/Equipment Revenues		599
TOTAL REVENUES	2,702,960	2,124,537
EXPENSES		
Salaries & Fringe Benefits	1,814,466	1,437,627
Occupancy	125,184	147,675
Program Operations	70,224	47,330
Travel & Outreach	3,646	81
Staff Training & Development	17,000	1,277
Direct Cost Allocations	192,656	183,513
Client Work Experience	100,000	0
Direct Client Services	38,000	5,373
Employee Relations		254
Administration	341,784	301,660
TOTAL EXPENSES	2,702,960	2,124,792
REVENUE UNDER EXPENSES	0	(254)
TRANSFER IN		254
NET ASSETS AT 07/01/20		0
NET ASSETS AT 06/30/22		0

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DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

YELLOWSTONE COUNTY PATHWAYS EMPLOYMENT SERVICES

GRANT PERIOD: July 1, 2020 to June 30, 2022

GRANT NUMBER: TANF 21-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 360,434	$ 137,839
TOTAL REVENUES	360,434	137,839
EXPENSES		
Wage & Fringe Benefits	166,254	87,927
Occupancy	11,464	10,528
Program Operations	12,736	5,503
Direct Client Services	120,000	442
Administrative Support	32,640	21,241
Direct Cost Allocations	17,340	12,198
TOTAL EXPENSES	360,434	137,839
REVENUE UNDER EXPENSES	0	0
NET ASSETS AT 07/01/20		0
NET ASSETS AT 06/30/22		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

YELLOWSTONE COUNTY PATHWAYS FINANCIAL SECURITY

GRANT PERIOD: July 1, 2020 to June 30, 2022

GRANT NUMBER: TANF 21-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 70,000	$ 48,318
TOTAL REVENUES	70,000	48,318
EXPENSES		
Salaries & Fringe Benefits	39,586	34,118
Occupancy	9,332	3,447
Program Operations	6,264	1,188
Direct Cost Allocations	5,100	3,865
Administration	9,718	5,700
TOTAL EXPENSES	70,000	48,318
REVENUE UNDER EXPENSES	0	0
NET ASSETS AT 07/01/20		0
NET ASSETS AT 06/30/22		0

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DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

COMBO COUNTIES PATHWAYS PROGRAM CARBON, STILLWATER AND SWEET GRASS COUNTIES

GRANT PERIOD: July 1, 2020 to June 30, 2022

GRANT NUMBER: TANF 21-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 138,586	$ 60,036
TOTAL REVENUES	138,586	60,036
EXPENSES		
Salaries & Fringe Benefits	97,908	36,930
Travel & Outreach	7,738	1,261
Occupancy	4,512	4,192
Program Operations	2,288	4,120
Staff Development/Training	500	284
Direct Client Services	1,000	221
Direct Cost Allocations	9,224	4,896
Employee Relations		11
Administration	15,416	8,132
TOTAL EXPENSES	138,586	60,048
REVENUE (OVER) UNDER EXPENSES	0	(11)
TRANSFER IN		11
NET ASSETS AT 07/01/20		0
NET ASSETS AT 06/30/22		0

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DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

BIG HORN COUNTY PATHWAYS PROGRAM

GRANT PERIOD: July 1, 2020 to June 30, 2022

GRANT NUMBER: TANF 21-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 940,004	$ 642,355
Equipment/Vehicle Revenues		4,521
TOTAL REVENUES	940,004	646,877
EXPENSES		
Salaries & Fringe Benefits	566,320	383,547
Occupancy	88,320	59,577
Program Operations	58,212	39,332
Employee Relations		161
Travel & Outreach	32,000	28,187
Staff Training & Development	4,000	477
Direct Cost Allocations	59,508	55,329
Direct Client Services	17,000	1,197
Administration	114,644	87,139
TOTAL EXPENSES	940,004	654,945
REVENUE UNDER EXPENSES	0	(8,068)
TRANSFER IN		8,068
NET ASSETS AT 07/01/20		0
NET ASSETS AT 06/30/22		0

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DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

BIG HORN COUNTY PATHWAYS EMPLOYMENT SERVICES

GRANT PERIOD: July 1, 2020 to June 30, 2022

GRANT NUMBER: TANF 21-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 98,914	$ 10,736
Revenue Sources		
TOTAL REVENUES	98,914	10,736
EXPENSES		
Salaries & Fringe Benefits	14,814	6,206
Occupancy	2,200	309
Travel & Training		85
Operations	300	1,863
Employee Relations		1
Direct Client Services	77,000	
Administration	2,970	1,475
Direct Cost Allocations	1,630	798
TOTAL EXPENSES	98,914	10,737
REVENUE UNDER EXPENSES	0	(1)
TRANSFER IN		1
NET ASSETS AT 07/01/20		0
NET ASSETS AT 06/30/22		0

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DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

BIG HORN COUNTY PATHWAYS FINANCIAL SECURITY

GRANT PERIOD: July 1, 2020 to June 30, 2022

GRANT NUMBER: TANF 21-022-28022-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 55,176	$ 42,213
TOTAL REVENUES	55,176	42,213
EXPENSES		
Salaries & Fringe Benefits	28,894	29,521
Occupancy	6,864	3,063
Travel & Outreach	5,176	222
Operations	2,418	851
Direct Cost Allocations	3,790	3,401
Administration	8,034	5,155
TOTAL EXPENSES	55,176	42,213
REVENUE UNDER EXPENSES	0	0
NET ASSETS AT 07/01/20		0
NET ASSETS AT 06/30/22		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

CHILD CARE AND DEVELOPMENT BLOCK GRANT
CHILD CARE SERVICES

GRANT PERIOD: October 1, 2020 to September 30, 2021

GRANT NUMBER: DPHHS 2125CCRR0070

	BUDGET	ACTUAL
REVENUE		
Grant	$ 1,445,613	$ 1,025,734
Fee For Service Revenues		6,629
Equipment /Vehicle Rental Revenues		793
In-Kind		1,026
TOTAL REVENUE	1,445,613	1,034,182
EXPENSES		
Salaries & Fringe Benefits	696,288	694,057
Program Operations	593,199	224,868
Administration	156,126	162,297
In-Kind		1,026
TOTAL EXPENSES	1,445,613	1,082,247
REVENUE OVER (UNDER) EXPENSES	0	(48,065)
TRANSFER IN		48,065
NET ASSETS AT 10/01/20		0
NET ASSETS AT 09/30/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

CHILD CARE AND DEVELOPMENT BLOCK GRANT
CHILD CARE COACHING AND TRAINING

GRANT PERIOD: October 1, 2020 to September 30, 2021

GRANT NUMBER: DPHHS 2125CCRR0070

	BUDGET	ACTUAL
REVENUE		
Grant	$ 187,652	$ 108,419
Carryover	163,327	147,330
Other Revenues		20,999
Equipment Lease/Rental Revenue		5,430
TOTAL REVENUE	350,979	282,178
EXPENSES		
Salaries & Fringe Benefits	123,260	72,675
Program Operations	42,767	24,481
Administration	21,625	16,693
Carryover Operations	163,327	147,329
Carryover Direct Expenses		20,999
TOTAL EXPENSES	350,979	282,177
REVENUE OVER (UNDER) EXPENSES	0	1
TRANSFER OUT		(1)
NET ASSETS AT 10/01/20		0
NET ASSETS AT 09/30/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

CHILD CARE AND DEVELOPMENT BLOCK GRANT
CHILD CARE SPECIAL CIRCUMSTANCES SCHOLARSHIPS

GRANT PERIOD: October 1, 2020 to September 30, 2021

GRANT NUMBER: DPHHS 2125CCRR0070

	BUDGET	ACTUAL
REVENUE		
Grant	$ 1,452,860	$ 877,904
TOTAL REVENUE	1,452,860	877,904
EXPENSES		
Salaries & Fringe Benefits	28,860	9,562
Program Operations		1,693
Administration		1,603
Scholarships	1,424,000	865,046
TOTAL EXPENSES	1,452,860	877,904
REVENUE OVER (UNDER) EXPENSES	0	0
NET ASSETS AT 10/01/20		0
NET ASSETS AT 09/30/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

CHILD AND ADULT CARE FOOD PROGRAM

GRANT PERIOD: October 1, 2020 to September 30, 2021

GRANT NUMBER: Permanent Agreement

	BUDGET	ACTUAL
REVENUE		
Operating Grant	$ 57,600	$ 46,340
Food Grant	239,897	239,897
TOTAL REVENUE	297,497	286,237
EXPENSES		
Provider Food Payments	239,897	239,901
Salaries & Fringe Benefits	39,218	29,356
Program Operations	9,638	10,417
Administration	8,744	6,568
Audit		1,773
TOTAL EXPENSES	297,497	288,014
REVENUE OVER (UNDER) EXPENSES	0	(1,777)
TRANSFER IN		1,777
NET ASSETS AT 10/01/20		0
NET ASSETS AT 09/30/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

DOE - WEATHERIZATION

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANT NUMBER: 21-028-30025-0

	BUDGET	ACTUAL
REVENUE		
Grant - DOE	$ 284,230	$ 224,821
TOTAL REVENUES	284,230	224,821
EXPENSES		
Program Operations	168,799	151,181
Health and Safety	30,600	30,471
Travel & Training	26,000	21,343
Liability Insurance	18,500	4,370
Administrative Expenses	40,331	17,503
TOTAL EXPENSES	284,230	224,868
REVENUE OVER (UNDER) EXPENSES	0	(47)
TRANSFER IN		47
NET ASSETS AT 07/01/21		0
NET ASSETS AT 06/30/22		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

DOE - CROW TRIBE WEATHERIZATION

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANT NUMBER: 21-028-30031-0

	BUDGET	ACTUAL
REVENUE		
Grant-	$ 55,690	$ 55,690
TOTAL REVENUES	55,690	55,690
EXPENSES		
Program Operations	42,506	44,449
Travel & Training	2,571	2,571
Health and Safety	5,333	5,333
Administrative Expenses	5,279	5,279
TOTAL EXPENSES	55,690	57,633
REVENUE OVER (UNDER) EXPENSES	0	(1,943)
TRANSFER IN		1,943
NET ASSETS AT 07/01/21		0
NET ASSETS AT 06/30/22		0

The accompanying notes are an integral part of these schedules
See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

WEATHERIZATION ASSISTANCE

GRANT PERIOD: July 1, 2020 to September 30, 2021

GRANT NUMBER: 20-028-16005-0

	LIEAP	
	BUDGET	ACTUAL
REVENUE		
Grant	$ 587,571	$ 542,513
Contributions/Donations		1,265
TOTAL REVENUE	587,571	543,778
EXPENSES		
Program Operations	528,814	493,874
Administrative Expenses	58,757	50,007
TOTAL EXPENSES	587,571	543,881
REVENUE OVER (UNDER) EXPENSES	0	(103)
TRANSFER IN		103
NET ASSETS AT 07/01/20		0
NET ASSETS AT 09/30/21		0

The accompanying notes are an integral part of these schedules
See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

WEATHERIZATION ASSISTANCE

GRANT PERIOD: July 1, 2020 to September 30, 2021

GRANT NUMBER: 20-028-16011-0

	LIEAP - CROW	
	BUDGET	ACTUAL
REVENUE		
Grant	$ 93,188	$ 93,188
TOTAL REVENUE	93,188	93,188
EXPENSES		
Program Operations	83,869	122,983
Administrative Expenses	9,319	11,172
TOTAL EXPENSES	93,188	134,155
REVENUE OVER (UNDER) EXPENSES	0	(40,967)
TRANSFER IN		40,967
NET ASSETS AT 07/01/20		0
NET ASSETS AT 09/30/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

NORTHWESTERN ENERGY FREE WEATHERIZATION

CONTRACT PERIOD: January 1, 2021 to December 7, 2021

CONTRACT NUMBER: 21-028-33005-0

	BUDGET	ACTUAL
REVENUE		
Contract	$ 37,874	$ 37,874
TOTAL REVENUES	37,874	37,874
EXPENSES		
Program Operations	21,019	30,297
Health & Safety	4,358	0
Production Overhead	12,497	12,497
TOTAL EXPENSES	37,874	42,794
REVENUE OVER (UNDER) EXPENSES	0	(4,920)
TRANSFER IN		4,920
NET ASSETS AT 01/01/21		0
NET ASSETS AT 12/07/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ENERGY SHARE FURNACE AND WATER HEATER SAFETY & EFFICIENCY PROGRAM

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANTOR: Energy Share of Montana

	BUDGET	ACTUAL
REVENUE		
Grant	$ 50,000	$ 0
TOTAL REVENUES	50,000	0
EXPENSES		
Furnace & Water Heater Assistance	43,478	
Administrative Expenses	6,522	25
TOTAL EXPENSES	50,000	25
REVENUE OVER (UNDER) EXPENSES	0	(25)
TRANSFER IN		25
NET ASSETS AT 07/01/21		0
NET ASSETS AT 06/30/22		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ENERGY SHARE-MDU WEATHERIZATION

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANTOR: Energy Share of Montana MDU Weatherization

	BUDGET	ACTUAL
REVENUE		
Grant	$ 25,000	$ 9,279
TOTAL REVENUES	25,000	9,279
EXPENSES		
Program Operations	21,739	8,211
Administrative Expenses	3,261	21
TOTAL EXPENSES	25,000	8,232
REVENUE OVER (UNDER) EXPENSES	0	1,047
TRANSFER OUT		(1,047)
NET ASSETS AT 07/01/21		0
NET ASSETS AT 06/30/22		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

LIEAP ENERGY ASSISTANCE ADMIN - CARES Act

GRANT PERIOD: May 1, 2020 to September 30, 2021

GRANT NUMBER: 20-028-19065-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 68,507	$ 66,097
EXPENSES		
Salaries & Fringe Benefits	51,966	47,299
Supplies	1,033	2,773
Occupancy	3,247	2,705
Allocated Common Costs	2,565	2,123
Communications	350	840
Equipment Lease & Maintenance	100	86
Administration	9,246	10,271
TOTAL EXPENSES	68,507	66,097
REVENUE OVER (UNDER) EXPENSES	0	0
NET ASSETS AT 05/01/20		0
NET ASSETS AT 09/30/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ENERGY SHARE FUEL FUND

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANTOR: Energy Share of Montana

	BUDGET	ACTUAL
REVENUE		
Grant	$ 711,777	$ 199,718
Grant Service Fees		35,110
TOTAL REVENUE	711,777	234,828
EXPENSES		
Utilities Assistance - Fuel Fund	227,934	7,373
Utilities Assistance - Deposit FF	29,865	14,281
Utilities Assistance - Team	0	2,711
Utilities Assistance - Team Deposit	0	1,639
Utilities Assistance - MDU USB	39,000	26,644
Utilities Assistance - MDU Deposit	1,000	650
Utilities Assistance - NWE USB	321,483	101,964
Utilities Assistance - Yellowstone Valley Electric	15,602	10,167
Utilities Assistance - Stillwater Mine USB	20,101	5,075
Utilities Assistance - Tongue River Electric	4,933	1,388
Utilities Assistance - Refrigerator	13,800	12,435
Utilities Assistance - Unrestricted	38,059	16,370
Program Operations		3,532
Salaries & Fringe Benefits		16,837
Administrative Expenses		4,301
TOTAL EXPENSES	711,777	225,367
REVENUE OVER EXPENSES	0	9,461
TRANSFER OUT		(9,461)
NET ASSETS AT 07/01/21		0
NET ASSETS AT 06/30/22		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

WORKFORCE INVESTMENT ACT - YOUTH

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANT NUMBER: DOL DLISFY20CONWSD_100 Amendment #4

	BUDGET	ACTUAL
REVENUE		
Grant	$ 293,671	$ 249,036
Equipment Lease/Rental Revenue		1
TOTAL REVENUE	293,671	249,038
EXPENSES		
In-School Youth		
Administration	5,891	4,630
Training & Program Cost	42,050	30,428
Direct Supportive Service Assistance	25,477	27,211
Out-of-School Youth		
Administration	17,674	13,557
Training & Program Cost	126,149	89,333
Direct Supportive Service Assistance	76,431	83,880
TOTAL EXPENSES	293,671	249,038
REVENUE OVER (UNDER) EXPENSES	0	0
NET ASSETS AT 07/01/21		0
NET ASSETS AT 06/30/22		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

WORKFORCE INVESTMENT ACT - YOUTH CARRYOVER

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANT NUMBER: DOL DLISFY20CONWSD_100 -5

	BUDGET	ACTUAL
REVENUE		
Grant	$ 42,836	$ 42,836
TOTAL REVENUE	42,836	42,836
EXPENSES		
In-School Youth		
Administration	775	1,613
Training & Program Cost	5,312	9,808
Direct Supportive Service Assistance	4,890	1,657
Out-of-School Youth		
Administration	2,324	1,817
Training & Program Cost	15,935	11,024
Direct Supportive Service Assistance	13,600	19,499
TOTAL EXPENSES	42,836	45,416
REVENUE OVER (UNDER) EXPENSES	0	(2,580)
TRANSFER IN		2,580
NET ASSETS AT 07/01/21		0
NET ASSETS AT 06/30/22		0

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See independent auditor's report

HOPE 3 SALES FUND

STATEMENT OF NET ASSETS

As of June 30, 2022

ASSETS

ASSETS	
Cash	$ 9,189
Land Held for Resale	16,000
Land	42,250
House net of Depreciation	8,878
TOTAL ASSETS	76,317

LIABILITIES AND NET ASSETS

LIABILITIES	0
TOTAL LIABILITIES	0
NET ASSETS	
Unrestricted Net Assets	76,317
TOTAL LIABILITIES AND NET ASSETS	76,317

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2022

REVENUES	
Interest Revenue	$ 0
TOTAL REVENUE	0
EXPENSES	
House Depreciation	4,166
TOTAL EXPENSES	4,166
REVENUE OVER (UNDER) EXPENSES	(4,166)
NET ASSETS AT 07/01/21	80,483
NET ASSETS AT 06/30/22	76,317

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

SECTION 8 HOUSING PROGRAM

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANT NUMBER: 22-745-0005

	CONTRACT	ACTUAL
REVENUE		
Contract Fee for Service	$ 78,167	$ 82,102
CSBG Enhancement	10,048	
TOTAL REVENUES	88,215	82,102
EXPENSES		
Salaries & Fringe Benefits	55,681	43,140
Program Operations	22,632	13,357
Administrative Expenses	9,902	8,817
TOTAL EXPENSES	88,215	65,314
REVENUE OVER (UNDER) EXPENSES	0	16,788
TRANSFER OUT		(16,788)
NET ASSETS AT 07/01/21		0
NET ASSETS AT 06/30/22		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

HOPWA RENEWAL GRANT

GRANT PERIOD: September 1, 2020 to October 31, 2021

GRANT NUMBER: 21-028-52002-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 121,052	$ 96,476
TOTAL REVENUES	121,052	96,476
EXPENSES		
Rental Assistance	63,033	45,752
ST Emergency Assistance	18,600	17,948
Supportive Services	30,946	24,337
Administration	8,473	10,147
TOTAL EXPENSES	121,052	98,183
REVENUE OVER (UNDER) EXPENSES	0	(1,707)
TRANSFER IN		1,707
NET ASSETS AT 09/01/20		0
NET ASSETS AT 10/31/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

HOPWA PLUS GRANT

GRANT PERIOD: September 1, 2020 to October 21, 2021

GRANT NUMBER: 20-028-53002-0

	BUDGET	ACTUAL
REVENUE		
Grant	$ 232,279	$ 232,279
TOTAL REVENUES	232,279	232,279
EXPENSES		
Rental Assistance	151,592	151,793
ST Emergency Assistance	45,626	45,842
Supportive Services	19,249	19,285
Permanent Housing Placement	6,649	6,649
Administration	9,163	9,163
TOTAL EXPENSES	232,279	232,732
REVENUE OVER (UNDER) EXPENSES	0	(453)
TRANSFER IN		453
NET ASSETS AT 09/01/20		0
NET ASSETS AT 10/21/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

MONTANA HOMEOWNERSHIP NETWORK

GRANT PERIOD: April 1, 2021 to March 31, 2022

GRANTOR: Neighborworks - HUD Housing Counseling

	BUDGET	ACTUAL
REVENUE		
Neighborworks Support	$ 76,768	$ 34,759
TOTAL REVENUES	76,768	34,759
EXPENSES		
Housing Counseling Support	76,768	34,759
Administrative Support		
TOTAL EXPENSES	76,768	34,759
REVENUE OVER (UNDER) EXPENSES	0	0
NET ASSETS AT 04/01/21		0
NET ASSETS AT 03/31/22		0

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See independent auditor's report

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

HARMONY HOUSE--RUNAWAY HOMELESS YOUTH

GRANT PERIOD: September 30, 2020 to September 28, 2021

GRANT NUMBER: 90CX7083-04-00

	BUDGET	ACTUAL
REVENUE		
Grant	$ 194,650	$ 186,507
Contributions		100
Space Rental Revenue		100
TOTAL REVENUES	194,650	186,707
EXPENSES		
Salaries & Fringe Benefits	95,569	93,373
Relations Building Activities	3,000	
Supportive Services	32,590	32,076
Program Operations	42,198	41,784
Administrative Expenses	21,293	19,474
TOTAL EXPENSES	194,650	186,707
REVENUE OVER (UNDER) EXPENSES	0	0
NET ASSETS AT 09/30/20		0
NET ASSETS AT 09/28/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

MONTANA HOMEOWNERSHIP NETWORK

GRANT PERIOD : March 29, 2021 to December 31, 2021

GRANTOR : Neighborworks Application Assistance Program

	BUDGET	ACTUAL
REVENUE		
Grant	$ 13,104	$ 13,104
Contract fee for service		37,277
TOTAL REVENUES	13,104	50,381
EXPENSES		
Housing Counseling Support		
Salaries & Fringe Benefits	8,629	34,068
Travel & Training	2,000	
Occupancy		4,023
Supplies		197
Communications	2,475	118
Equipment Lease,Usage&R&M		49
Allocated Common Costs		3,946
Administrative Support		7,981
TOTAL EXPENSES	13,104	50,381
REVENUE OVER (UNDER) EXPENSES	0	0
NET ASSETS AT 03/29/21		0
NET ASSETS AT 12/31/21		0

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

VITA PROGRAM

GRANT PERIOD: July 1, 2021 to June 30, 2022

	BUDGET	ACTUAL
REVENUE		
Grant	$ 1,250	$
Donation		200
In Kind		1,478
TOTAL REVENUE	1,250	1,678
EXPENSES		
Salaries & Fringe Benefits	55,160	18,541
Program Operations	16,474	2,965
Administrative Expenses	11,366	2,984
Building Costs-Corp		1,478
TOTAL EXPENSES	83,000	25,969
REVENUE OVER (UNDER) EXPENSES	(81,750)	(24,291)
TRANSFER IN		24,291
NET ASSETS AT 07/01/21		0
NET ASSETS AT 06/30/22		0

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See independent auditor's report

SINGLE AUDIT SECTION

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Begins	Ends	Federal CFDA Number	Agency or Pass-through Number	Program or Award Amount	Passed Through to Subrecipients	Federal Expenditures
US Department of Agriculture							
MT Department of HHS							
Child & Adult Care Food Progr. 2020-21	10/1/2020	9/30/2021	10.558	Permanent Agreement	297,497		73,352
Child & Adult Care Food Progr. 2021-22	10/1/2021	9/30/2022	10.558	Permanent agreement	281,169		270,459
Child & Adult Care Food Progr. Provider Emergency Funds	10/1/2021	9/30/2022	10.558	Permanent agreement	6,855		6,855
					585,520	0	350,665
SNAP Cluster							
Supplemental Nutrition Assistance							
Employment & Training 2020-21	10/1/2020	9/30/2021	10.561	21-022-28004-0	302,035		23,673
Employment & Training 2021-22	10/1/2021	6/30/2022	10.561	22-022-28004-0	231,273		102,100
Total SNAP Cluster					533,308	0	125,773
Crow Food Distribution	10/1/2020	9/30/2022	10.567	21-027-25006-0	232,888		98,471
Crow Food Distribution	10/1/2021	9/30/2023	10.567	22-027-56006-0	140,737		130,413
					373,625	0	228,884
Total Department of Agriculture					**1,492,453**	**0**	**705,322**

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
For the Year Ended June 30, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Begins	Ends	Federal CFDA Number	Agency or Pass-through Number	Program or Award Amount	Passed Through to Subrecipients	Federal Expenditures
US Department of Housing							
& Urban Development							
Neighborworks Montana							
HUD Housing Counseling Program	4/1/2020	3/31/2021	14.169	MOU	62,300		24,050
HUD Housing Counseling Program	4/1/2021	3/21/2022	14.169	MOU	76,768		34,759
					139,068	0	58,809
MT Department of HHS							
HUD Emergency Solutions Grant (ESG)	7/1/2021	5/31/2023	14.231	20-028-51005-0	108,651		163
HUD Emergency Solutions Grant (ESG)	9/1/2021	7/31/2023	14.231	21-028-51005-0	122,965		0
HUD Emergency Shelter Dist 3	7/1/2021	5/31/2023	14.231	20-028-51013-0	17,331		9
HUD Emergency Shelter Dist 3 FY 2021	9/1/2021	7/31/2023	14.231	21-028-51013-0	19,615		0
HUD Emergency Shelter CARES	4/1/2020	8/31/2022	14.231	20-028-19005-0	1,849,247	358,865	812,648
HUD Emergency Shelter Dist 3 CARES	4/1/2020	8/31/2022	14.231	20-028-19013-0	5,913		851
					2,123,722	358,865	813,671
Direct							
Housing Opportunities for Persons with Aids	9/1/2020	10/31/2021	14.241	21-028-52002-0	121,052		5,165
Housing Opportunities for Persons with Aids	9/1/2021	8/31/2022	14.241	22-028-52002-0	145,631		94,447
Housing Opportunities for Persons with Aids	9/1/2020	8/31/2021	14.241	20-028-53002-0	232,279		62,376
Housing Opportunities for Persons with Aids	9/1/2021	9/30/2022	14.241	21-028-53004-0	151,234		64,346
HOPWA-CARES Act	4/1/2020	3/31/2023	14.241	20-028-19023-0	104,460		42,675
					754,656	0	269,009
HUD Youth Demonstration Project	5/11/2021	8/31/2022	14.276	MT0076Y8T001899	154,178		92,194
Total Department of HUD					**3,171,625**	**358,865**	**1,233,683**

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
For the Year Ended June 30, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Begins	Ends	Federal CFDA Number	Agency or Pass-through Number	Program or Award Amount	Passed Through to Subrecipients	Federal Expenditures
US Department of Labor							
MT Department of Labor							
WIOA Cluster							
Work Innovation & Opportunities Act	7/1/2021	6/30/2022	17.259	DLISFY20CONWSD_100	293,671		249,036
Work Innovation & Opportunities Act Carryover	7/1/2021	6/30/2022	17.259	DLISFY20CONWSD_100-5	42,836		42,836
Total Department of Labor WIOA Cluster					**336,507**	**0**	**291,872**
US Department of Treasury							
Internal Revenue Service--Montana Credit							
Unions for Community Development							
NeighborWorks application Assistance Program	3/29/2021	12/31/2021	21.023	NeighborWorks of MT	35,568		35,568
Emergency Rental/Housing Stability (NAAP)	12/1/2021	9/30/2022	21.023	22-028-17005-0	678,481		70,656
Total Department of Treasury					**714,049**	**0**	**106,223**
US Department of Energy							
MT Department of HHS							
DOE WX 2021-22	7/1/2021	6/30/2022	81.042	21-028-30025-0	284,230		224,821
Crow DOE WX 2021-22	7/1/2021	6/30/2022	81.042	21-028-30031-0	55,690		55,690
Total Department of Energy					**339,920**	**0**	**280,511**
US Department of Health and Human Services							
MT Department of HHS							
Direct							
Runaway Homeless Youth	9/30/2020	9/28/2021	93.550	90CX7083-04-00	194,650		50,201
Runaway Homeless Youth	9/30/2021	9/28/2022	93.550	90CX7083-05-00	194,650		172,197
Runaway Homeless Youth-CARES Act	9/30/2019	9/28/2022	93.550	90CX7083-03-C3	50,609		12,568
Total Homeless Youth					439,909	0	234,966

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
For the Year Ended June 30, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Begins	Ends	Federal CFDA Number	Agency or Pass-through Number	Program or Award Amount	Passed Through to Subrecipients	Federal Expenditures
US Department of Health and Human Services							
TANF Cluster							
WoRC/Pathways Yellowstone 2020-21	7/1/2020	6/30/2022	93.558	21-022-28022-0	2,702,960		1,109,658
Employment Services Yellowstone	7/1/2020	6/30/2022	93.558	21-022-28022-0	360,434		69,265
WoRC/Pathways Carbon/Stillwater/Sweet Grass 2020-2022	7/1/2020	6/30/2022	93.558	21-022-28022-0	138,686		32,933
WoRC/Pathways Big Horn 2020-22	7/1/2020	6/30/2022	93.558	21-022-28022-0	940,004		338,238
Employment Services Big Horn	7/1/2020	6/30/2022	93.558	21-022-28022-0	98,914		7,687
WoRC/Pathways FES Yellowstone 2020-22	7/1/2020	6/30/2022	93.558	21-022-28022-0	70,000		30,447
WoRC/Pathways Big Horn/Pathways FES 2020-22	7/1/2020	6/30/2022	93.558	21-022-28022-0	55,176		26,857
Total WORC/TANF Cluster					4,366,174	0	1,615,085
US Department of Health and Human Services							
MT Department of HHS							
LIWAP Admin ARPA	10/1/2021	9/30/2023	93.499	21-028-18052-0	30,272		30,272
LIWAP Outreach ARPA	10/1/2021	9/30/2023	93.499	21-028-18052-0	30,272		30,272
Total LIWAP					**60,544**	**0**	**60,544**

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See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
For the Year Ended June 30, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Begins	Ends	Federal CFDA Number	Agency or Pass-through Number	Program or Award Amount	Passed Through to Subrecipients	Federal Expenditures
US Department of Health and Human Services, continued							
MT Department of HHS, continued							
LIEAP WX 2020-21	7/1/2020	9/30/2021	93.568	20-028-16005-0	587,571		164,827
LIEAP WX 2021-22	7/1/2021	9/30/2022	93.568	21-028-16005-0	781,499		408,076
LIEAP WX CT 2020-21	7/1/2020	9/30/2021	93.568	20-028-16011-0	93,188		163
LIEAP WX CT 2021-22	7/1/2021	9/30/2022	93.568	21-028-16011-0	115,909		77,379
LIEAP Administration 2020-22	10/1/2020	9/30/2022	93.568	21-028-13005-0	171,994		106,449
LIEAP Administration 21-23	10/1/2021	9/30/2023	93.568	22-028-13005-0	179,999		0
LIEAP CRF 2020-22	10/1/2020	9/30/2022	95.568	21-028-13005-0			156,464
LIEAP CRF 2021-23	10/1/2021	9/30/2023	93.568	22-028-13005-0			101,052
LIEAP Energy Assistance Outreach 2021-22	10/1/2020	9/30/2022	93.568	21-028-13005-0	51,898		33,040
LIEAP Education/Advocacy 21-23	10/1/2021	9/30/2023	93.568	22-028-13005-0	97,485		0
LIEAP Education/Advocacy 2021-22	10/1/2021	9/30/2022	93.568	21-028-13005-0	99,030		34,491
ARPA LIEAP Weatherization	7/1/2021	9/30/2022	93.568	21-028-19090-4	1,060,957		286,553
ARPA CT LIEAP Weatherization	7/1/2021	9/30/2022	93.568	21-028-19091-0	158,058		94,649
LIEAP Energy Asst. Admin.-CARES Act	5/1/2020	9/30/2021	93.568	20-028-19065-0	68,507		2,845
ARPA LIEAP Administration	10/1/2021	9/30/2022	93.568	21-028-19052-0	304,862		46,432
ARPA LIEAP Client Education	10/1/2021	9/30/2022	93.568	21-028-19052-0	45,417		27,824
LIEAP Energy Asst. CRF - CARES Act	10/1/2021	9/30/2022	93.568	21-028-19052-0			533,873
ARPA LIEAP Outreach	10/1/2021	9/30/2022	93.568	21-028-19052-0	62,406		23,287
Total LIEAP					**3,878,780**	**0**	**2,097,405**
CSBG 2020	1/1/2020	8/31/2021	93.569	20-028-10005-0	500,300		35,574
CSBG 2021	1/1/2021	9/30/2022	93.569	21-028-10005-1	508,054		439,479
CSBG 2(2022	1/1/2022	9/30/2023	93.569	22-028-10005-0	513,617		30,502
CSBG CARES Act	5/1/2020	9/30/2022	93.569	20-028-19045-0	177,523		23,459
CSBG CARES Act (2nd Allocation)	5/1/2020	9/30/2023	93.569	21-028-19045-0	469,171		233,997
Total CSBG					**2,168,665**	**0**	**763,011**

The accompanying notes are an integral part of this schedule
See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
For the Year Ended June 30, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Begins	Ends	Federal CFDA Number	Agency or Pass-through Number	Program or Award Amount	Passed Through to Subrecipients	Federal Expenditures
US Department of Health and Human Services, continued							
MT Department of HHS, continued							
CCDF Cluster							
CCDBG Child Care Services 2020-21	10/1/2020	9/30/2021	93.575	2125CCRR0070	1,445,613		265,374
CCDBG Child Care Services 2021-22	10/1/2021	9/30/2022	93.575	2225CCRR0077	1,481,484		856,868
CC Stars to Quality	10/1/2020	9/30/2021	93.575	2125CCRR0070	187,652		24,594
CC Stars to Quality	10/1/2021	9/30/2023	93.575	2225CCRR0077	189,871		69,250
CCS./CCC (Carryover)	10/1/2020	9/30/2021	93.575	2125CCR0070	163,327		124,802
Child Care School Age Grant	10/1/2021	9/30/2023	93.575	2125CCRR0070	1,452,860		877,904
Total CCDBG, CCDF Cluster					**4,920,806**	**0**	**2,218,792**
Total Department of HHS					**15,834,878**	**0**	**6,989,803**
US Department of Homeland Security							
Emergency Food and Shelter National Board Program, United Way, Fairfax, VA							
Big Horn FEMA	1/1/2020	10/31/2021	97.024	38-5530-01	4,553	4,462	4,529
Total FEMA / Homeland Security					**4,553**	**4,462**	**4,529**
TOTAL FEDERAL CASH AWARDS					$ **21,893,984**	$ **363,327**	$ **9,611,943**
NON-CASH ASSISTANCE							
US Department of Agriculture							
MT Department of HHS							
Commodities -- Crow			10.567				$ **99,030**
						Total	$ **99,030**

The accompanying notes are an integral part of this schedule
See independent auditor's report

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title *2 US Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial positon, changes in net assets, or cash flows of District 7.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3. INDIRECT COST RATE

The HRDC has elected not to use the 10 percent *de minimis* indirect cost rate allowed under Uniform Guidance.

CARVER
FLOREK &
JAMES, CPA's
CERTIFIED PUBLIC ACCOUNTANTS

Steven L. Carver, CPA
Gordon H. James, CPA
Jason K. Lund, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees of
District 7 Human Resources Development Council
Billings, Montana

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of District 7 Human Resources Development Council, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated November 30, 2022.

Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered District 7 Human Resources Development Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District 7 Human Resources Development Council's internal control. Accordingly, we do not express an opinion on the effectiveness of District 7 Human Resources Development Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District 7 Human Resources Development Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carver Florek & James, CPA's

Carver Florek & James, CPA's
Missoula, Montana
November 30, 2022

CARVER
FLOREK &
JAMES, CPA's
CERTIFIED PUBLIC ACCOUNTANTS

Steven L. Carver, CPA
Gordon H. James, CPA
Jason K. Lund, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees of
District 7 Human Resources Development Council
Billings, Montana

Opinion on Each Major Federal Program

We have audited District 7 Human Resources Development Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on District 7 Human Resources Development Council's major federal programs for the year ended June 30, 2022. District 7 Human Resources Development Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, District 7 Human Resources Development Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of District 7 Human Resources Development Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of District 7 Human Resources Development Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to District 7 Human Resources Development Council's federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on District 7 Human Resources Development Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about District 7 Human Resources Development Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding District 7 Human Resources Development Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of District 7 Human Resources Development Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of District 7 Human Resources Development Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 to be significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on District 7 Human Resource Council's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. District 7 Human Resource Council's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Carver Florek & James, CPA's

Carver Florek & James, CPA's
Missoula, Montana
November 30, 2022

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Federal Programs:

U. S. Department of Agriculture	
Child and Adult Care Food Program	CFDA 10.558
U.S. Department of Health and Human Services	
TANF Cluster	CFDA 93.558

The dollar threshold used to distinguish between Type A and Type B programs as described in the Uniform Guidance was $750,000.

Auditee qualified as a low-risk auditee? Yes

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

None Noted

SECTION III – FEDERAL AWARDS FINDINGS & QUESTIONED COSTS

2022 – 001 INSURANCE COVERAGE - ALLOWABLE COSTS PRINCIPLES

Criteria:	2 CFR § 200.447 explains that costs which should have been covered by permissible insurance are unallowable.
Condition:	During our testing of the TANF program we found the District incurred a cost in the amount of $7,905 for hail damage that would have been covered by insurance if the damage had been reported to the insurance company in a timely manner.
Cause:	The District did not follow their policy for vehicle inspection and maintenance wherein vehicles should be inspected on a monthly basis nor was management aware that these costs were not allowable under the grant.
Effect:	Reimbursement for an unallowable cost under the grant was received.
Questioned Cost:	Less than $25,000, actual known cost of $7,905.
Recommendation:	We recommend that management follow their policy for vehicle inspection and maintenance. Furthermore, management should continue striving to more clearly understand federal cost principles.

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

The audit for the year ended June 30, 2021 contained no findings.

HRDC
COMMUNITY ACTION AGENCY

November 28, 2022,

Carver, Florek & James, CPA's
1135 Strand Avenue
Missoula, MT 59801

Re: Management Response to – Section III – Federal Awards Findings & Questioned Costs

During Fiscal Year 2022 HRDC management acknowledges that there were key changes within the organizational structure including changes to personnel within the employment & training department, as well as, various other operating changes. Included below is management's response to Section III – Federal Awards Findings & Questioned Costs for the Fiscal Audit ended June 30, 2022.

2022 – 001 INSURANCE COVERAGE - ALLOWABLE COSTS PRINCIPLES

The agency carries adequate insurance coverage for all vehicles and property as required by the Code of Federal Regulations. The agency has a written vehicle inspection and maintenance procedure which includes detailed procedures for vehicle inspection, maintenance, reporting of problems, cleaning procedures, and recordkeeping.

The agency followed its procedures for vehicle inspections and maintenance and minor observable damage was noted to the vehicle. Shortly after the inspection, key staffing changes occurred and the manager failed to follow up on the report nor continue to note the damage on subsequent monthly reports. Upon return of the leased vehicle to the dealership, the dealership noted hail damage. While the damage was noted in our inspection reports, the length of time to report such a claim to insurance had expired and would not be covered through an insurance claim.

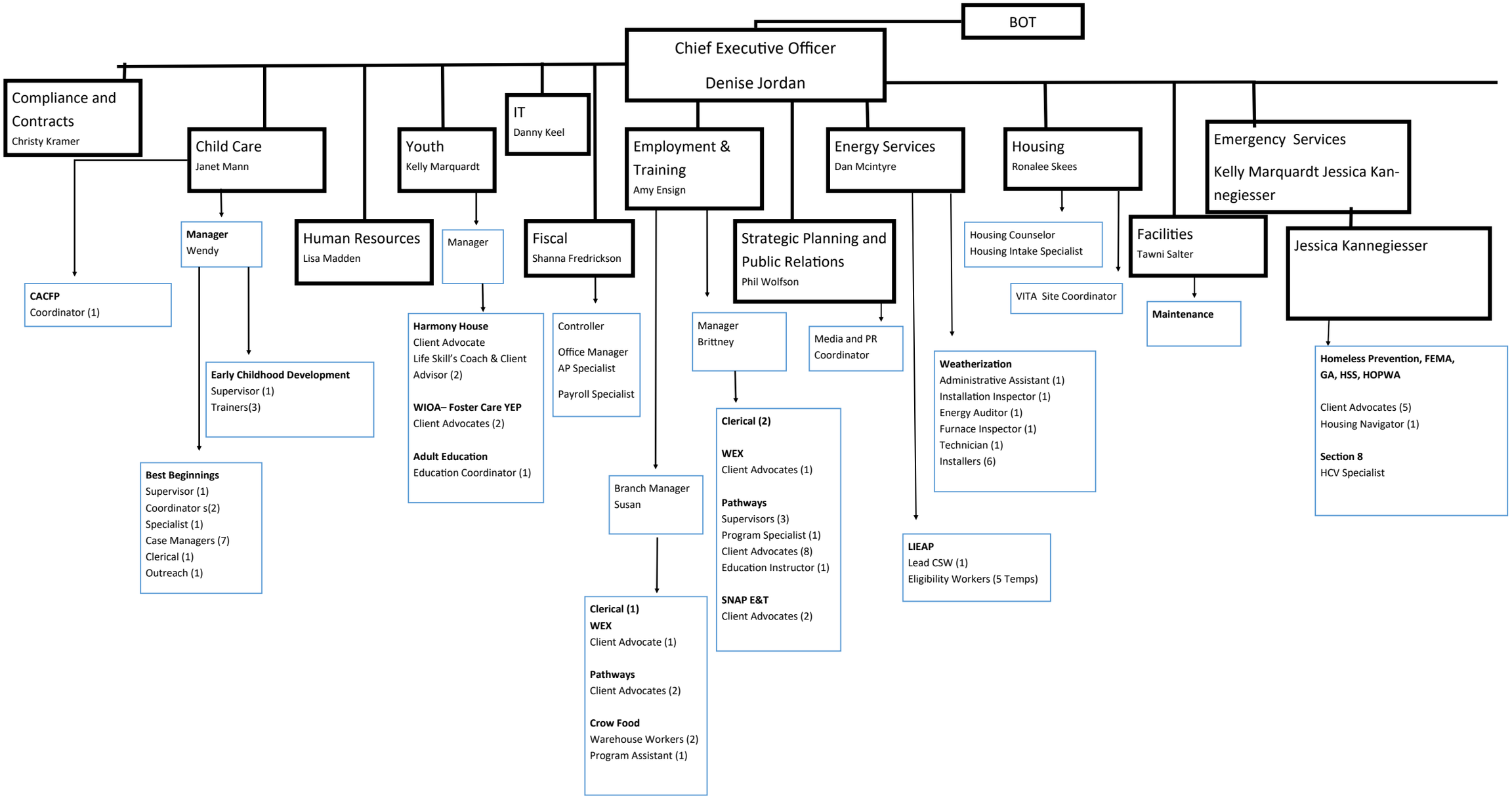
Under CFR Section 200.447 Insurance and Indemnification, losses which could have been covered by permissible insurance are unallowable, *however costs incurred because of losses not covered under nominal insurance coverage provided in keeping with sound management practice*, and minor losses not covered by insurance are allowable.

The agency has interpreted this provision as a loss not covered under nominal insurance coverage provided in keeping with sound management practices which would be an allowable cost under CFR 200.447. The Auditors disagreed with our interpretation of the regulations.

The agency will continue to inspect vehicles on a regular basis under procedures that have been in effect and are part of our control systems. In addition program managers and directors will be instructed to continue to include any damage on vehicle inspections reports until fixed. The agency believes this is an isolated instance but will continue to try to ensure that all outstanding items are resolved during any staff transition period. The agency also will consider the interpretation of CFR 200.447 for further clarification on what may be included as allowable costs from granting Agencies and federal regulations.

Sincerely,

Denise Jordan, CEO


BOT
Chief Executive Officer
Denise Jordan
Compliance and Contracts
Christy Kramer
CACFP
Coordinator (1)
Child Care
Janet Mann
Manager
Wendy
Early Childhood Development
Supervisor (1)
Trainers(3)
Best Beginnings
Supervisor (1)
Coordinator s(2)
Specialist (1)
Case Managers (7)
Clerical (1)
Outreach (1)
Human Resources
Lisa Madden
Youth
Kelly Marquardt
Manager
Harmony House
Client Advocate
Life Skill's Coach & Client Advisor (2)
WIOA– Foster Care YEP
Client Advocates (2)
Adult Education
Education Coordinator (1)
IT
Danny Keel
Fiscal
Shanna Fredrickson
Controller
Office Manager
AP Specialist
Payroll Specialist
Employment & Training
Amy Ensign
Branch Manager
Susan
Clerical (1)
WEX
Client Advocate (1)
Pathways
Client Advocates (2)
Crow Food
Warehouse Workers (2)
Program Assistant (1)
Strategic Planning and Public Relations
Phil Wolfson
Manager
Brittney
Clerical (2)
WEX
Client Advocates (1)
Pathways
Supervisors (3)
Program Specialist (1)
Client Advocates (8)
Education Instructor (1)
SNAP E&T
Client Advocates (2)
Energy Services
Dan Mcintyre
Media and PR Coordinator
LIEAP
Lead CSW (1)
Eligibility Workers (5 Temps)
Weatherization
Administrative Assistant (1)
Installation Inspector (1)
Energy Auditor (1)
Furnace Inspector (1)
Technician (1)
Installers (6)
Housing
Ronalee Skees
Housing Counselor
Housing Intake Specialist
VITA Site Coordinator
Facilities
Tawni Salter
Maintenance
Emergency Services
Kelly Marquardt Jessica Kan-negiesser
Jessica Kannegiesser
Homeless Prevention, FEMA, GA, HSS, HOPWA
Client Advocates (5)
Housing Navigator (1)
Section 8
HCV Specialist

Budget Year (12 month term)	SFY 23 (July 1, 2023 - June 30, 2024)
Organization	District 7 Human Resources Development Council
Address	7 North 31st Street, Billings MT 59101
Director Name and Phone	Denise Jordan 406-247-4732
Fiscal Agent Name and Phone	Shanna Fredrickson 406-247-4732
Budget narrative describe line items	
Homless Prevention Program	
Line Item Description:	**Program Administration**
Personnel	$ 20,880
Fringe	$ 5,447
Travel	$ 98
Contracted Services	
Occupancy (rent, janitorial, repairs, utilities, etc.)	$ 1,489
Supplies/Printing	$ 269
Operations (communications, equipment, allocated cost, etc.)	$ 2,325
Administration (Directo Cost Allocation Plan)	$ 4,492
Rental Assistance	$ 75,000
Total	**$ 110,000**
Denise Jordan, CEO	
printed name and signature of person completing form	
Kelly Marquardt, Operations Director	
\	

BUDGET CATEGORIES PROGRAM ADMINISTRATION	
Client Advocate @ 30% FTE -Responsible for a variety of duties pertaining to determining and documenting participant eligibility, income, rent and contractual relationships with owners in support of program operations. Program Manager @ 7% FTE - Oversees the program including, supervises and coordinates all elements of the programs to ensure cohesiveness and consistency of services Complete reporting requirements with the finance department.	$ 20,880.00
Employees are eligible for benefits as allowed in the Personnel Policies and Procedures. These include Health Insurance, Disability Insurance, Retirement Plan, Annual and Sick Leave, Workers Compensation, Social Security, etc. Fringe calculated at 20% of wages. Estimate is based on current Pathways staff entitled benefits and current Pathways staff benefits elections.	$ 5,447.00
Travel is directly associated with program activities to meet with and assist clients and attend meetings. Estimate 150 miles @ .655/mile = $189	$ 98.00
Occupancy costs include agency facilities and related costs, which are allocated based on square footage occupied and a relative percent of common use space. The costs are pooled and allocated to programs based on an approved allocation plan using labor hours as a base. Estimate is based on previous history of approximately 2% of the total budget.	$ 1,489.00
This category includes general office supplies, computers, furniture, subscriptions, Xerox/copies, mimeograph, printing, etc.	$ 269.00

Pool accumulates the postage, advertisements and outreach activities, costs of long distance charges, internet access, and telephone fees directly associated with the programs. COMMON COSTS - These costs are pooled and allocated to programs based on an approved allocation plan using labor hours as a base. Common costs include operating costs for the clerical/intake and administrative pools, as well as common insurance, communications, equipment use, and supply costs that are cost effectively purchased in bulk and are cost ineffective to directly cost allocate. These costs are accumulated in both the program and administrative functional categories. These costs also include advertisements and outreach activities directly associated with the program. CLERICAL AND INTAKE POOLS COSTS - This pool accumulates the costs for employees that are providing program and administrative support within the organization.	$ 2,325.00
These costs are pooled and allocated to programs based on an approved allocation plan using labor hours as a base. Administrative costs include: 1) compensation for the Corporate Officers, Human Resources and Accounting departments, 2) occupancy and operational costs support for those functions, and 3) contractual costs such as the annual audit.	$ 4,492.00
Assistance for 45 households at risk of homelessness, specifically, those that meet the criteria, to increase and/or achieve housing stability.	$ 75,000.00
TOTAL	**$ 110,000.00**
Estimated Cost Per Voucher $64.00	

An official website of the United States government Here's how you know

Cease Using the Entity Management API for Reps and Certs Information Show Details
Dec 13, 2023

Entity Validation Processing Show Details
Dec 19, 2023

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Core Data

- Entity Registration
  - Core Data
    - Business Information
    - Entity Types
    - Financial Information
    - Points of Contact
  - Assertions
  - Reps and Certs (FAR/DFARS)

- Reps and Certs (Financial Assistance)
- Exclusions
- Responsibility / Qualification

Entity Information

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT

Active Registration

Unique Entity ID
CXR3JHWLM587

CAGE/NCAGE
4APC6

Expiration Date
Nov 19, 2024

Physical Address
7 N 31ST ST
Billings, Montana
59101-2114, United States

Mailing Address
PO Box 2016
Billings, Montana
59103-2016, United States

Purpose of Registration
All Awards

Version

Current Record

BUSINESS INFORMATION

Doing Business As
(blank)

URL
http://www.hrdc7.org

Division Name
(blank)

Division Number
(blank)

Congressional District
Montana 02

State/Country of Incorporation
Montana, United States

Registration Dates

Activation Date
Dec 7, 2023

Initial Registration Date
Jun 6, 2005

Submission Date
Nov 20, 2023

Owner	CAGE	Legal Business Name
Immediate Owner	**(blank)**	**(blank)**
Highest Level Owner	**(blank)**	**(blank)**

Entity Dates

Entity Start Date
Mar 21, 1966

Fiscal Year End Close Date
Jun 30

Executive Compensation

Registrants in the System for Award Management (SAM) respond to the Executive Compensation questions in accordance with Section 6202 of P.L. 110-252, amending the Federal Funding Accountability and Transparency Act (P.L. 109-282). This information is not displayed in SAM. It is sent to USAspending.gov for display in association with an eligible award. Maintaining an active registration in SAM demonstrates the registrant responded to the questions.

SAM SEARCH AUTHORIZATION

I authorize my entity's non-sensitive information to be displayed in SAM public search results:

☑ Yes

ENTITY TYPES

Business Types

Entity Structure	**Corporate Entity (Tax Exempt)**
Entity Type	**Business or Organization**
Profit Structure	**Non-Profit Organization**
Organization Factors	**(blank)**

Socio-Economic Types

Check the registrant's Reps & Certs, if present, under FAR 52.212-3 or FAR 52.219-1 to determine if the entity is an SBA-certified HUBZone small business concern. Additional small business information may be found in the SBA's Dynamic Small Business Search if the entity completed the SBA supplemental pages during registration.

Other Entity Qualifiers

Community Development Corporation

FINANCIAL INFORMATION

Payments

Accepts Credit Card Payments
No

Debt Subject To Offset
No

ACCOUNT DETAILS

EFT Indicator **0000**
CAGE Code **4APC6**

POINTS OF CONTACT

Electronic Business

Primary Point of Contact

DENISE Jordan, CEO

Address
PO Box 2016
Billings, Montana 59103-2016

United States

Alternate Point of Contact

Shanna Fredrickson

Address
PO Box 2016
Billings, Montana 59103-2016
United States

Government Business

Primary Point of Contact

DENISE Jordan, CEO

Address
PO Box 2016
Billings, Montana 59103-2016
United States

Alternate Point of Contact

Shanna Fredrickson

Address

PO Box 2016
Billings, Montana 59103-2016
United States

Past Performance

Primary Point of Contact

Denise Jordan

Address
PO Box 2016
Billings, Montana 59103-2016
United States

Feedback

Policies

Privacy Policy

Disclaimers

Freedom of Information Act

Accessibility

Customer Service

Help

Check Entity Status

Federal Service Desk

External Resources

Contact

⚠ WARNING

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SAM.gov
An official website of the U.S. General Services Administration

FOR ALL HOME-ARP APPLICANTS / ORGANIZATIONS

1. Organizations providing supportive services must ensure services are delivered equitably. A chronological waiting list, including the usage of date / Time stamps, must be maintained for every service offered under HOME-ARP. This may differ from your organization's current waiting list policies and procedures. Please describe your organization's ability to maintain and manage multiple waiting lists.

HRDC is an approved HUD provider and is familiar with the use of Date/Time stamping and other waiting list processes. The agency has significant experience with chronological waiting list procedures, extending into date stamp activities related to several agency programs. Some agency's departments also offices utilize a date/time stamp. All incoming documents are stamped, and staff is fully trained to implement the waiting list processes and procedures.

2. Procedures for managing waiting lists may include information on handling referrals internally within an organization. If multiple services or programs are offered at your organization, please describe your policies and procedures for internal program referrals for participants within the organization.

District 7 HRDC uses multiple state and/or HUD approved software including, but not limited to Client Data System, Chimes, HMIS, and the agency's proprietary software to track multiple program and service information including referred clients. These systems allow for tracking unduplicated individuals/households as well as multiple services per individual/households. For agency reporting, it is imperative that a client is only counted once at intake. Regardless of point of entry from an external referral, staff have access to an internal website for internal program and contact information. This also helps the staff to identify potential services and provide a point of contact. The staff also follow-up with the client and/or the contact point.

A number of agency programs are designed to administer bundled services. This includes the Family Forward program promoting self-sufficiency and economic independence through a strength-based program of bundled services and long-term case management. The Youth Homeless Demonstration Project as well as Rapid Rehousing are required to participate in the CoC Entry process. Harmony House Transitional Living Program provides a supportive, nurturing place for homeless, pregnant, or parenting youth ages 16-22 and their children. All use a bundled services referral platform. Referrals are counted, and service outcome counts are tracked.

3. Please describe your organization's understanding of housing discrimination and The Fair Housing Act.

HRDC is a Section 8, Housing Choice Voucher provider and works closely with The Billings Housing Authority, HUD, NeighborWorks, and the agency's home Center. HRDC has a full and complete understanding of housing discrimination and the Fair Housing ACT. All Homebuyer counselors and the Housing Navigator are HUD certified to ensure there is never an incident of housing discrimination. Simply put, it illegal to harass persons because of race, color, religion, sex (including gender identity and

sexual orientation), disability, familial status, or national origin. It prohibits discrimination in housing. This statement carries over into all agency programs and employment opportunities.

4. Has your staff participated in any Fair Housing training in the last three years? If yes, please list training type(s) and date(s) of training:

(YES) The following seminars, conferences, and educational training programs that included a "Fair Housing" training component are listed by date. They are:

- **12/7/21 Homeless Response System Diversion part 1**
- **12/14/21 Homeless Response System Diversion part 2**
- **3/9/22, 3/23/22, 4/6/22, 4/13/22, 4/20/22 Housing Stability Services Training**
- **6/14/22-6/15/22 Montana Housing Partnership Conference**
- **7/1/22 Department of Housing and Urban Development, Office of Healthy Homes & Lead Hazard Control**
- **8/9/22 The National Housing Conference-pivotal role of non-profits in the Emergency Rental Assistance Program**
- **8/15/22-8/26/22 Homelessness and Housing First Training Series**
- **5/15/23-5/17/23 State of Montana; Montana Housing Partnership Conference**
- **7/19/23-7/20/23 Region 8 Cohort: Region 8 Conference**
- **9/29/23 Montana Legal Services Association; Landlord/Tenant Rights and Regulations**
- **11/22 – Section 8 Training including Fair Housing Module**
- **2/23 – HOPWA Training including Fair Housing Training Module**

5. Demonstrating long-term outcomes and participant success following a HOME-ARP funding allocation is crucial. What procedures will your organization implement in order to collect follow-up data from participants?

Many HRDC Programs and specifically HUD related activities focus on post program case management. As clients will be working with Housing Stability Services they will be scheduled to meet with a staff member who monitors their progress at 3 and 6 months after services are provided to ensure follow up data is collected. During that time, the client will be managed through the benchmarks achieved as determined by the grant and the services provided. These outcomes will define the types and scope of additional services that may be later needed by the client. Through the use of outcomes, including service outcome counts, the agency is able to measure not only the client's performance, but its own. Documentation, such as case notes, logs, certificates, and data entries become a part of the client file.

6. How will you continue to serve clients after HOME-ARP funding is fully expended? i.e. describe how your organization will provide aftercare services for program participants.

HRDC currently offers 24 programs through 50 funding sources. The agency has a diverse menu of programs and services to assist individuals in crisis. Additional discretionary funding would hopefully take its place, but other available funding sources can assist. Over 58 years of service to the community the agency has been skilled in identifying additional funding resources. The issue is to assist as many individuals as possible that find themselves in a housing crisis. Through a myriad of financial education

programs including homebuyer education, Landlord rental mediation, financial counseling, and bundled services the agency has successfully helped people in a housing crisis. Diverse financial partners often provide the types of funding the agency is trying to secure, but for HRDC, assisting as many households as possible to stay housed is our ultimate goal. The agency's housing navigator, its home center programs, its HUD approved counselors, its association with NeighborWorks, Montana and its ability to network, and respond to changing external factors is the management style that keeps the agency responsive and able to support its programs and services.

7. Organizations will be required to use HMIS (Homeless Management Information System) to coordinate services and check for duplication of benefits. Does your organization currently use HMIS? If not, is your organization willing to implement HMIS to meet program requirements?

YES! HRDC uses HMIS!

8. After reviewing the additional questions / requirements / clarifications attached, would your organization like to adjust any of the supportive service activities that were proposed in your original application?

No changes to our application are necessary.

9. If the organization is not hiring staff to carry out HOME-ARP supportive services, how are the positions funded today and why is HOME-ARP funding necessary?

No staff positions are being funded out of the HOME-ARP application. Staff positions are supported through other programs that have very limited and or no direct service funds available to meet the needs of the community. With funding at pre-COVID levels, the agency estimates 10 household will be assisted with current homeless prevention funding. The need for additional funding has increased as a result of escalating housing costs and inflation.

#8

COMPLETE

Collector:	Copy of Web Link 1 (Web Link)
Started:	Wednesday, November 15, 2023 7:36:29 AM
Last Modified:	Friday, November 17, 2023 2:29:39 PM
Time Spent:	Over a day
IP Address:	35.148.79.110

Page 1: Qualifications, Experience, & Capacity

Q1

Is organization staff familiar with the HOME-ARP Request for Qualifications Guidebook?

Yes

Q2

Contact Person Information:

Full Name	**Sue Taylor**
Position Title	**Development Director**
Email	**staylor@nadc-nabn.org**
Phone Number(s)	

Q3

Organization Information:

Organization Name	**Native American Development Corporation**
Street Address	**17 N 26th Ave**
City	**Billings, MT**
State	**MT**
ZIP + 4	**59101**
Email Address	**staylor@nadc-nabn.org**
Phone & FAX Numbers	**4062593804**

Q4

Organization website: Please enter complete URL.

http://www.nadc-nabn.org

Page 2: Organization Type

Q5 **Nonprofit - 501(c)3 Charitable Nonprofit Corporation**

Organization Type: Please select one of the following.

Page 3: Nonprofit Documentation

Q6

IRS Determination Letter Acceptable formats PDF, JPG, JPEG

501c3.pdf (52.5KB)

Q7

Current Bylaws Acceptable formats PDF, JPG, JPEG

BY%20LAWS.PDF (1MB)

Q8

Articles of Incorporation Acceptable formats PDF, JPG, JPEG

NADC%20Articles%20of%20incorporation.pdf (274.4KB)

Q9

Governing body list: A list of the current Board of Directors or other governing body of the organization. The list must include the name, telephone number, address, occupation or affiliation of each member, and must identify the principal officers of the governing body. (Acceptable formats PDF, DOC, DOCX, JPG, JPEG)

CURRENT-NADC_Board%20of%20Directors_.pdf (83KB)

Page 4: Organizational Details / Financial Information

Q10

Organizational chart: The chart must illustrate the organization's administrative framework and staff positions. Acceptable formats PDF, DOC, DOCX, JPG, JPEG

NADC%20Org%20Structure%204.28.23_BC.pdf (169.3KB)

Q11

Most recent organizational audit or IRS Form 990. Acceptable formats PDF, JPG, JPEG

2022%20NADC%20Audt%20Report.pdf (2.1MB)

Q12

Treasurer / Financial Report through December 31. Acceptable formats PDF, JPG, JPEG

NADC%20Interim%20Financials%2012.31.22.pdf (820.9KB)

Q13

Unique Entity Identification (UEI) Number: A UEI is a number issued by the federal government's System for Award Management (SAM) to identify businesses and other entities that do business with the federal government. The UEI replaces the DUNS number. If your entity is already registered in SAM.gov, it has already been assigned a UEI number. Simply log into SAM.gov to access it. Entities intending to bid on contracts or grants directly from the federal government should visit SAM.gov and choose “Register Entity” to receive a UEI. Those who would like a UEI for sub-award reporting should choose “Get Unique Entity ID.” There is no cost to register for a UEI and it can usually be created within one business day. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.Enter your UEI number below.

SUVFQUSVKTE3

Q14

System for Award Management (SAM) Registration: SAM is an official website of the U.S. federal government. All entities that receive payment with federal funds from Community Development Division programs must be registered in SAM. There is no cost to register; Register Online. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.

Please click or enter the organization's SAM registration date:	**02/01/2024**

Q15

Commercial and Government Entity (CAGE) Code. A CAGE code is a unique identifier assigned to government agency suppliers, to government agencies themselves, and to organizations funded by federal grants.

CAGE Code:	**4xxJ0**

Q16

Authorized Responsible Party Signature: This is the person with organizational legal authority to bind the organization in grant administration matters.

Full Name:	**Leonard J Smith, Jr.**
Position / Job Title:	**CEO**
Phone Number	**4062593804**
Email Address:	**lsmith@nadc-nabn.org**

Page 5: Experience & Capacity

Q17

Describe the length of time the organization has been in operation and the organization's purpose. (500 characters maximum)

The Native American Development Corporation (NADC) is a nonprofit corporation operating continuously since 1996. NADC was founded on the basic premise of "combating community deterioration, poverty, unemployment, racial discrimination and prejudice" by providing programs and resources that seek to alleviate the underlying issues related to generational poverty.

Q18

Describe the types of supportive services currently being provided by the organization. (2,000 characters maximum)

NADC has historically and consistently remained an organization that works to create, stimulate, and advocate for Native American people and societies. Late in 2018, the organization opened the Billings Urban Indian Health and Wellness Center (BUIHWC) to serve the American Indian and non-Indian population living in Billings and Yellowstone County through a range of culturally appropriate medical and behavioral health services. The organization serves entrepreneurs, individuals, families, and regions working towards self-sufficiency, economic and social stability through core activity areas of: Health and Wellness; Technical Assistance; Business Lending; and Entrepreneurial Advocacy and Support. Our work is driven by a desire to provide a "hand up" and not a "hand out". NADC services are designed to be culturally appropriate for Native Americans, but services are not limited to those who are of Native heritage. BUIHWC serves insured and uninsured individuals through full ambulatory care services. Current supportive services include medical care, substance use disorder, suicide prevention, diabetes care, health promotion and disease prevention, and positive parenting. In addition to Health Division supportive services, the organization offers credit counseling, financial literacy, and workforce development programs through the Economic Development Division and NADC is the state-wide certification body for Recovery Residences. The organization also houses the Native American Empowerment Project (NAEP) which is a community-based service coordination program that offers support services to individuals experiencing the effects of domestic violence, mental health issues, or substance use disorder. The core components of the program include: • Outreach and Case Management with a Social Services Approach • Cultural Approach to Healing • Participant-Driven Empowerment Plans • Professional Development Support Services • Network Building to Support Self-Empowerment

Q19

How many people has the organization served over the past 12 months? (whole numbers only; no ranges, no percentages)

4800

Q20

What percentage of those served meet criteria for at least one of the qualifying populations as defined in the HOME-ARP Notice: CPD-21-10? (decimal format to show the percentage [e.g., .25 for 25%; .5 for 50%; etc.])

0.42

Q21

Describe the organization's experience and compliance with federally funded programs. (1,000 characters maximum)

The Native American Development Corporation is a current recipient of federal funds from Indian Health Services, Substance Abuse and Mental Health Services (SAMHSA), Office of Minority Health, US Treasury, Minority Business Development Agency, Department of Defense, and the Economic Development Administration. Previous funding includes Small Business Administration, and Department of Agriculture. NADC staff are well versed in funding compliance, and we have internal controls in place to ensure proper financial tracking. We are subject to a Single Audit due to the volume of federal funds managed each year. The organization has robust systems in place for compliance, financial reporting, and federal fund management. NADC upgraded from QuickBooks to NetSuite accounting software, which has an add-on module (Solution 7) for budget tracking and forecasting. We also conduct monthly project manager meetings to further track performance measures, HR, finance, and administrative topics.

Q22

Describe the agency's policy for maintaining confidentiality of individuals and families served. (1,000 characters maximum)

Confidentiality applies to human subjects, data information, and patient information. NADC adheres to all federal and state regulatory monitoring requirements to protect participant identities, secure personally identifiable information, and ensure the privacy and security of protected health information. All data and patient record information is stored per federal data handling and management guidelines. Staff are required by law and professional ethics to protect the confidentiality of all communication except for concerns of harm to self or others. Exceptions and limits include the following situations: 1. Duty to warn of violent behaviors. 2. Suicide, homicide, and/or self-injury. 3. Imminent risk of severe bodily harm or death. 4. Mandatory reporting of child or elder abuse, Aside from these exceptions, staff may not discuss the details of a participant's situation with others or even indicate whether a participant is receiving healthcare services.

Q23

Describe the organization’s policies, procedures, and experience in each of the following three areas: (1,500 character maximum for each)

Financial Management & Accountability	**Summary of Significant Accounting Policies 1. NADC prepares its financial statements in conformance with standards described in the GAAP. 2. Be the reporting entity for all revenues and expenditures for which it exercises oversight responsibility. 3. Use fund and account groups to report its financial position and the results of its operations. 4. Use the modified accrual basis of accounting all governmental funds. 5. Record investments in accordance with GAAP. 6. Record prepaids items if payment made to vendors for services that will benefit periods beyond the current year. 7. Restrict certain resources as instructed by grants or for the repayment of bonds or notes, to the extent that debt instruments or policy requires. 8. Report all fixed assets, acquired or constructed for general purposes, as expenditures in the fund that finances the acquisition and are capitalized at cost or estimated historical cost. 9. Compute depreciation using the straight-line method with estimated useful lives as follows: Buildings (15-40 years), Building Improvements (7-20 years) and Equipment/Furniture (3-7 years) 10. Record the current portion of accrued compensated absences within the fund in which they arose and the long-term portion shall be recorded in the general long-term liabilities section. 11. Recognize long term debt as a liability when it is expected to be financed from expendable available financial sources and it is over one year period.**
Personnel Management	**NADC employs a full-time human resource professional and has an Employee Handbook that each person must read, understand, and formally accept. Bambee HR software platform is used for time tracking. New position openings are posted on indeed.com and distributed internally. There are formal processes in place for reporting any misconduct or unsafe conditions. NADC is a diverse workplace and is an equal opportunity employer.**

Procurement & Purchasing	**Policies and Objectives i. It is the policy of the organization to procure only those items that are required to perform the mission and/or fill a bona fide need. Procurements will be made with complete impartiality based strictly on the merits of supplier proposals and applicable related considerations such as delivery, quantity, etc. ii. It is the policy of the organization to follow competitive practices only for annual purchases over $5,000. iii. It is the policy of the organization to keep on file a Contracted Services Agreement with any contractor to be paid more than $1,000 on a per contract basis.**
Recordkeeping & Reporting	**1. To provide an accurate and auditable record of all financial transactions, the organization's books, records, and accounts must be maintained in conformity with generally accepted accounting principles. Employees are responsible for safeguarding organization assets under their control and for maintaining an auditable record of financial transactions. 2. Further, the organization specifically requires that: a. No funds or accounts may be established or maintained for purposes that are not fully and accurately described on the books and records of the organization. b. Receipts and disbursements must be fully and accurately described on the books and records of the organization. c. No false entries may be made on the books or records; nor any false or misleading reports issued. d. Payments may be made only to the granting party or a valid assignee and only for the actual services rendered or products delivered. No false or fictitious invoices may be paid. e. If an employee has reason to believe that the organization's books and records are not in accord with the foregoing requirements, report the matter to the Executive Director. All data collection, fiscal management, and participant protections are in accordance with federal regulation.**

Q24

If the organization currently manages grant funding, describe the method for tracking staff time on grant-specific tasks. (500 characters maximum)

The organization utilizes an online platform for time tracking by person. We do not have individual timesheets for grant-specific tasks. Our accounting software, NetSuite, has a payroll allocation feature that we utilize per pay period. The majority of our federal funds employ full-time positions, but for those staff positions who are paid from more than one source the Payroll Allocation feature is utilized. The payroll allocation is reviewed every pay period and updated as often as needed.

Q25

Describe the standards the organization uses for code-of-conduct covering conflicts of interest and governing the actions of its officers, Board of Directors, and employees. (2,000 characters maximum)

Native American Development Corporation adheres to a code of conduct that fosters professional commitment and sustainability of the organization in the areas of Conduct; Responsibility; Representation; Standards of Care; Accountability for Outcomes; Skills Development; Interagency and Public Relations; Issue Resolution and; Community and Political Standards. Each of these areas includes a core principle, intent, and guiding principles to further guide the direction and growth of the organization in a way that respects and values each person. The guiding Principles for Professional conduct include the following: 1. Act with integrity, competence, diligence, respect, and in an ethical manner with the public, customers, prospective clients, employers, employees, colleagues, and other participants. 2. Place the integrity of the Native American Development Corporation and the interests of the organization above their own personal interests. 3. Use reasonable care and exercise independent professional judgment when conducting business, making recommendations, taking actions, and engaging in other professional activities. 4. Practice and encourage others to practice professionally and ethically that will reflect credit on themselves, the profession, and the organization. 5. Promote the integrity and viability of Native American Development Corporation for the ultimate benefit of the greater communities served. 6. Maintain and improve professional competence and strive to maintain and improve the competence of other professionals.

Q26

Does the organization carry fidelity bond coverage for responsible officials?

Yes

Page 6: Certifications / Authorization / Signature

Q27

CERTIFICATIONS: Please certify compliance with each of the following by checking the box next to each:

Funded activities must exclusively benefit individuals and families in qualifying populations in the City of Billings.

,

Subrecipients must prevent the duplication of funds to prevent fraud, waste, and abuse by verifying a qualifying household is not already receiving the same eligible supportive service or has been approved to receive the same service through another program or service provider. Subrecipients must immediately repay the City of Billings for assistance that is determined to be duplicative.

,

Subrecipients must maintain procedures to prohibit employees, board members, and officers from using their positions for a purpose that has the appearance of being motivated by a desire for private gain for themselves or others.

,

Financial records, supporting documentation, statistical records, and all other records pertinent to funding shall be retained for a period of five years following completion of project/activity.

,

Subrecipients shall comply with the Fair Housing Act, HUD regulations, and the Montana Human Rights Act prohibiting employment, contracting, and beneficiary discrimination based on: Disability - includes people with HIV / AIDS and people in recovery from alcohol / drugs; Race / Color; Religion; Religious Belief; Sex - includes protection against sexual harassment; Familial Status - includes the presence of children under the age of 18 and/or pregnancy; National Origin; Sexual Orientation; Gender Identity; Marital Status; Creed; and Age.

,

Subrecipients hiring personnel to carry out HOME-ARP activities, follow all Equal Employment Opportunity (EEO) policies. These may include the documentation of advertising methodology, demographics for interviewees, and reasons for the hiring decision; to the greatest extent feasible, direct all employment, contract, and training opportunities to low- and very-low-income persons and businesses, including seasonal and temporary employment opportunities; and recruit potential employees residing in lower-income areas and those residing in public or federally assisted housing. Required documentation includes: a summary of the

number of applicants for each position; the number that are minorities, women, and/or disabled; reasons for the hiring decision; personnel policies; and employee training, promotion, and salary levels.

,

Subrecipients must not contract with, hire, or employ an individual in the United States knowing that the contractor or individual is not authorized with respect to such employment.

,

Subrecipients are required to comply with the policies, guidelines, and requirements of the Uniform Administration, Cost Principles that require costs be necessary and reasonable, and Audit requirements set forth in 2 CFR Part 200.

,

Funds, materials, property, or services, provided directly or indirectly through HOME-ARP, cannot be used for partisan political activity, or to further the election or defeat of any candidate for public office.

,

All procurement transactions regardless of whether negotiated or advertised, and without regard to dollar value, shall be conducted in a manner providing a maximum degree of open and free competition.

,

Organizations that are directly funded under the HOME-ARP program may not engage in inherently religious activities, such as worship, religious instruction, or proselytization, as part of the programs or services funded through HOME-ARP. If an organization conducts such activities, the activities must be offered separately, in time or location, from the programs or services funded under HOME-ARP, and participation must be voluntary for the beneficiaries of the HOME-ARP programs or services.

Q28

Upon request, applicant agrees to furnish copies of liability insurance coverage, fidelity bond coverage for principal staff handling the organization’s accounts, and payment of payroll taxes and worker’s compensation insurance coverage, as required by Federal and State laws.

Yes

Q29

Upon request, applicant agrees to furnish copies of commitment letters for other funding sources.

Yes

Q30

Upon request, applicant agrees to furnish copies of accounting records and other financial documentation.

Yes

Q31

Signature of Authorized Responsible PartyEntering your full name in the box below will convey the same meaning as a wet signature.

Leonard Smith

Q32

Request for Qualification - Part 1 Submittal Date

Please enter or click today's date below: **11/17/2023**

#10

COMPLETE

Collector:	Web Link 1 (Web Link)
Started:	Friday, November 17, 2023 2:30:32 PM
Last Modified:	Friday, November 17, 2023 4:37:23 PM
Time Spent:	02:06:50
IP Address:	35.148.79.110

Page 1: Supportive Service Program & Activities

Q1 **Yes**

Have you completed and submitted the HOME-ARP Request for Qualifications - Part 1 online form?

Page 2: Supportive Service Program & Activities

Q2

Organization Name. Must be the same as entered in the Part 1 - Qualifications online form.

Native American Development Corporation

Q3

Please provide the proposed supportive service program location: (please be specific)

Street Address	**310 N. 27th Street**
City	**Billings, MT**
State	**MT**
Zip Code + 4	**59101*1236**

Q4 **Yes**

Is the program location within the Billings city limits?

Q5

Which qualifying populations does your agency propose to serve with HOME-ARP funds? (choose one or more)

Homeless, as defined in 24 CFR 91.5,

At Risk of Homelessness, as defined in 24 CFR 91.5,

Fleeing, or Attempting to Flee, Domestic Violence, Dating Violence, Sexual Assault, Stalking, or Human Trafficking

,

Other Populations including: Other families requiring housing assistance services to prevent homelessness, or those at greatest risk of housing instability

,

Veterans and Families that include a Veteran Family Member that meets the criteria for one or more of the qualifying populations

Q6

Which eligible supportive service categories does your agency propose to carry out? (choose one or more)

McKinney-Vento Supportive Services (see McKinney-Vento Homeless Assistance Act)

,

Homeless Prevention Services,

Housing Counseling Services (must be an HUD approved)

Q7

Which eligible activities associated with the above service categories does your agency propose to implement? Full descriptions of activities can be found in HOME-ARP Supportive Services: Eligible Costs & Services (Please choose at least one of the following)

Housing Search and Counseling Services,

Education Services,

Employment Assistance and Job Training,

Food,

Life Skills Training,

Mental Health Services,

Outpatient Health Services,

Outreach Services,

Substance Abuse Treatment Services,

Transportation,

Case Management,

Credit Repair,

Landlord / Tenant Liaison,

Services for Special Populations,

Financial Assistance Costs (e.g., rental application fees, security deposits, utility payments, rental arrears, first, and last month's rent, etc.)

,

Short-term and Medium-term Financial Assistance for Rent

Q8

Describe the need for the proposed supportive services at your organization in relation to homeless prevention and increasing housing stability. (1,000 character maximum)

Since NADC began its clinical and public health services in 2018, we have exceeded expectations, seeing 10,391 cases annually, completing 13,071 training hours, and training 1820 workforce members to date. NADC also partners with almost 100 city, county and community organizations. One of the consistent, critical needs among our service population is housing, and is listed as the #1 need among our NAEP clientele. According to your Allocation Plan, "People need more than just housing; (we) must help address underlying issues of what people actually need to be independent and healthy with supportive services," with affordable housing and supportive services listed as the top needs, including mental health, SUD, case management and counseling services. These are the services NADC provides, with a very high success rate (see response #12), and being able to expand these services will be transformative in reducing homelessness in the Billings area.

Q9

Is the above-stated need identified within the City of Billings' HOME-ARP Allocation Plan?

Yes

Q10

Please estimate the number of qualifying HOUSEHOLDS your agency expects to serve with HOME-ARP supportive services in one year. (Whole numbers only; no ranges, no percentages; a single individual = one household; one family = one household)

350

Q11

What is the organization's timeframe in MONTHS for carrying out the proposed activity? Please enter a whole number (no comma, decimal point, etc.)

48

Page 3: Organizational Experience and Capacity

Q12

Provide a detailed description of the organization’s ability to serve the identified qualifying population(s). Describe similar projects or activities that have been / are being successfully carried out at the organization, as well as sources of funding for the programs or activities. (2,000 character maximum)

NADC’s Native American Empowerment Project, funded by SAMSHA, CHW and TOR, is a strong example our capacity to meet the needs of homeless and/or at-risk communities. At the heart of NAEP programming is the ‘Empowerment Plan’, a needs assessment conducted using NOMS or a similar tool. This assessment is used to develop individualized Empowerment Plans focused on 5 key areas: housing, medical, financial, additional services (education, childcare, etc.), and legal and administrative support. Goals include clear, achievable steps, and are implemented with our team’s support, and focused on clients’ strengths. Housing is a priority for the majority of our clients. Success rate: In our first 18 months, NAEP has served 270 individuals. Those actively engaged in their Empowerment Plans had higher success: 120 achieved their empowerment goals, and stabilized enough to move onto their long-term goals. This is a success rate of 44% positive performance outcome improvement. NAEP continues to work to re-engage 50 individuals who have not yet achieved their goals, due to additional complexity not identified during intake. The remaining 100 individuals are not eligible due to incarceration or relocation. In addition, Yellowstone County ICWA Court graduate(s) have all been NAEP clients. 30% of STAR court participants are NAEP clients and all in a stabilized status. NADC developed its model to help *prevent* homelessness by addressing the social determinants of health. We believe this makes our program stand out. Note: 42% of homeless in Billings are Native American, although they make up only 10% of the pop. As a Native-led, culturally diverse agency, NADC can appropriately service this over-represented portion of the homeless population, and our experience serving high risk populations makes us equipped to serve all homeless individuals and families with care, respect and cultural competency.

Q13

Please explain any identified obstacles to carrying out this activity prior to the expenditure deadline of September 30, 2030. (1,000 character maximum)

There are two obstacles we have identified to carry out this activity. The first is not related to the September 2030 deadline, but rather an ongoing concern of building a program to ensure unduplicated individuals are being properly served through program resources. The second obstacle is to secure funding beyond the first 12 months because this is a complex issue that will not be resolved in the first 12 months. We will approach this program in a proactive/preventative manner rather than a reactive fashion and work to address the upstream and underlying factors contributing to homelessness and risk of homelessness factors in our community.

Q14

Describe how the organization plans to market the program to participants to ensure people know how to access services or resources. (1,000 character maximum)

The organization will utilize several appropriate channels to market the program to participants and the community as a whole. These include but are not limited to connecting and leveraging our Service Provider Partners; the Continuum of Care network, and United Way of Yellowstone County. NADC intends to form an Advisory Board, to include qualifying population members and agency partners to ensure our messaging resonates with participants. We will also produce social media posts and create on-brand posters and/or flyers at points of service. Additionally, agency partner training will be offered virtually two times per year to assist front line staff with understanding the program and being able to be confident in referring clients to the program.

Q15

The City has not implemented a preference for any qualifying populations or subpopulations. Describe how the agency will maintain a waiting list of any program participants and/or a waiting list for services. (1,000 character maximum)

NADC-BUIHWC must adhere to all grant-specific requirements. In addition, each program is expected to collect demographic information, obtain written informed consent, complete a basic needs assessment and complete the release of information to coordinate services with area partners and service agencies. A legal custodial parent or guardian must provide written consent for minor participation. Program participation defines a minor as anyone under 18 years of age, which requires consent from a legal representative. After all necessary documentation is completed, participants are either scheduled or added to an appointment waitlist. Individuals on the waitlist are staffed to prioritize needs and assigned a case representative to follow up with an appointment. Waitlists are reviewed weekly to help reduce unnecessary wait times.

Q16

Describe how the agency will verify a program participant meets at least one of the qualifying populations prior to service approval. (1,000 character maximum)

Each potential participant will work with a staff member for an initial interview. An intake form will be completed during the interview that with establish qualification for the program. If the participants are determined to be qualified for the program, a plan of action will be jointly developed to outline requirements and next steps, including documentation. A Release of Information form will be completed which will allow program staff to ensure there are not duplicative services being provided.

Q17

How will the organization verify the income of the individuals / households served?Check all that apply.

Client Self-Report,

Verified through other assistance (TANF, Medicaid, etc.),

Third Party Verification

Q18

Describe how the agency will assess duplication of benefits, including a process for verifying that a program participant is not currently receiving and/or been approved to receive the same service through another funding source. (1,00 characters maximum)

NADC-BUIHWC uses releases of information for all partner and client-specific agencies to safeguard client information and manage supportive services. Participants may sign a release of information, known as authorization, to use or disclose to allow NADC-BUIHWC staff to talk to other service providers and community supports. ROIs must protect human subjects and patients' personally identifiable information (PII) and protected health information (PHI). Staff must ensure the participant or legal representative has granted written permission to share information with outside entities or individuals. Releases are time-sensitive (one year) and may be revoked at any time in writing before expiration. This process is essential for managing multiple community resources available to participants to reduce duplication of services, resources, and financial support.

Q19

Has any program participant been required to repay due to an overpayment and / or duplication of funds at your agency? If yes, how were repaid funds reinvested into another program participant and / or activity?

No

Q20

Describe the methods or programs the agency will use to document and verify a program participant's eligibility. (1,00 characters maximum)

In addition to collecting income data via third party verification, client self-report and/or verified through other public assistance, NADC uses Center for Mental Health Services (CMHS) National Outcome Measures (NOMs) Client-Level Measures. The collection of NOMS data involves interviewing clients to document info related to their behavioral health diagnosis, demographics, functioning, employment, education, housing, and measures tailored to the grant program. Outcome measures allow us to evaluate a patient's present condition, resulting in a score and categorization of the patient's risk level. This measure is used to establish a pre-intervention baseline. The NOMS tool is administered to clients at baseline, reassessment, and discharge. As outlined above, we also create and monitor each client's progress towards their Empowerment Plan goals in 5 key areas: housing, medical, financial, additional services (education, childcare, etc.), and legal and administrative support.

Page 4: Financial & Staffing

Q21

What is the total HOME-ARP funding requested for supportive service activities? (Please enter whole numbers in each field (no dollar sign, comma, decimal point, etc.)

For supportive services activities:	**554197**
For the direct provision of services:	**475426**

Q22

If included in the project budget, will the cost of labor or supplies and materials be incurred in directly providing supportive services to program participants? (i.e., direct provision of services)

Yes

Q23

If the direct provision of services will be funded, please describe the employee positions to be funded, percentage of time dedicated to the activity, qualifications, and duties in carrying out the proposed activity. (500 characters maximum)

Makayla Weaselboy, Project Coordinator – 100% time; Rosalyn Bigback, Outreach Case Manager, LAC – 100% time;D'Anthony Willis, Community Support Specialist – 100% time; Darrell LaMere, Special Projects Coordinator – 20% time

Q24

Upload job descriptions and resumes of any staff that will directly carry out supportive service activities for program participants.

Binder1.pdf (806.6KB)

Q25

Identify the organization's key staff members that will be responsible for HOME-ARP activity oversight, implementation, financial management, and quarterly reporting. Please include specific titles and qualifications. (1,000 characters maximum for each)

Activity Oversight:	**Activity Oversight – Chris O'Brien, Operations Administrator, Billings Urban Indian Health and Wellness Center Oversight duties to include: Oversee the day-to-day operations of the homelessness program, ensuring the effective delivery of services. Monitor and evaluate program outcomes, making adjustments as necessary. Support team's collaboration with other organizations and agencies to enhance program effectiveness and coordination of services. Provide ongoing support, mentorship, and professional development opportunities for team members. Foster a positive and collaborative work environment that encourages innovation and excellence.**
Implementation:	**Implementation – See #24 for team qualifications and duties. Team members: Makayla Weaselboy, Project Coordinator Rosalyn Bigback, Outreach Case manager, LAC D'Anthony Willis, Community Support Specialist Darrell LaMere, Housing Specialist**
Financial Management:	**Financial Management – Finance Department led by CPA Marilyn Klein. NADC has also contracted WIPFLI to help oversee our financial planning process, including budgeting, forecasting, financial modeling, providing analysis of financial data to support decision-making by executive team. WIPFLI reviews monthly financial statements, reports and annual budget, and implements accounting policies and procedures.**
Quarterly Reporting:	**Quarterly Reporting – Makayla Weaselboy. Data Management and Reporting to include: Maintain accurate and up-to-date records of program activities, including client demographics, services provided, and outcomes. Prepare regular reports for internal and external stakeholders, detailing program progress and outcomes. Utilize data to identify trends, assess program effectiveness, and make informed decisions for improvement. Work with program administrators to develop and manage the program budget. Monitor expenditures, identify cost-saving opportunities, and ensure compliance with funding requirements**

Q26

If awarded HOME-ARP funding, will the organization hire new staff to implement the project? If yes, the organization must comply with low-income recruitment regulations for positions supported, either in part or in full, with federal funding. Recruitment efforts must include targeting low- and very-low-income individuals, and race/ethnicity documentation must be provided on applicants for any positions supported by federal funding.

No

Page 5: New Staff Positions

Q27

Please upload job descriptions for each new position. Acceptable formats PDF, DOC, DOCX, JPG, JPEG

Respondent skipped this question

Page 6: Sources & Uses

Q28

Please upload your completed Sources & Uses spreadsheet. Acceptable formats PDF, JPG, JPEG

Budget_NADC_HOME%20ARP.pdf (284.9KB)

Page 7: Authorization / Certification / Signature

Q29

Please upload the Authorization to Request Funds documentation, signed by the organization's Authorized Responsible Entity. Acceptable formats PDF, JPG, JPEG

Authorization%20to%20request%20funds%2011-17-23.pdf (24.8KB)

Q30

Signature: Typing your full name in the box below will be considered signing.

Leonard J. Smith, Jr

Q31

HOME-ARP Request for Qualifications - Part 2 Submittal Date

Please click or enter the date **11/17/2023** below:

SECRETARY OF STATE
STATE OF MONTANA
MIKE COONEY

Business Services Bureau
Rose Ann Crawford, Dept

Montana State Capitol
PO Box 202801
Helena, MT 59620-2801
(406)444-3665

October 18, 1996

LEONARD J SMITH, JR
DIRECTOR
NATIVE AMERICAN MANUFACTURERS NETWORK
207 NO BROADWAY STE BR-1A
BILLINGS MT 59101

RE: NATIVE AMERICAN DEVELOPMENT CORPORATION
ARTICLES OF INCORPORATION
Date of Filing: October 10, 1996
Filing Number: D088239-343302

Dear Mr Smith:

Attached please find a copy of the documents you recently filed with this office. The document number and filing date have been recorded on the copy I've attached. These documents serve as your certificate of filing and should be maintained in your files for future reference.

Thank you for giving this office the opportunity to serve you. If you have any questions in this regard, or need additional assistance, please do not hesitate to contact the Business Services Bureau professionals at (406) 444-3665.

Sincerely,

Mike Cooney
Secretary of State
Enclosure

FACSIMILE FILED ON 10/10/96
PURSUANT TO MONTANA CODE
ANNOTATED. BY DA

3/3.30a
STATE OF MONTANA
FILED
OCT 10 1996
SECRETARY OF STATE
D0882 37

ARTICLES OF INCORPORATION
OF
NATIVE AMERICAN DEVELOPMENT CORPORATION

The undersigned incorporator, desiring to form a non-profit Corporation for the purposes hereinafter set forth, pursuant to and in conformity with the Montana Nonprofit Corporation Act, Title 35, Chapter 2, of the Montana Code Annotated, hereby submits the following Articles of Incorporation.

ARTICLE I: NAME

The name of the Corporation is the Native American Development Corporation ("Corporation"). The place in this state where the principle office of the Corporation office is to be located is the city of Billings, Yellowstone County.

ARTICLE II: PURPOSE

The Corporation is organized and shall be operated exclusively for charitable, educational, religious, or scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code. More specifically, the Corporation is organized and shall operate for the following charitable or educational purposes:

1. To combat community deterioration, poverty, unemployment, racial discrimination and prejudice; to reduce neighborhood tensions; to relieve the poor, distressed and underprivileged within poverty-stricken Indian reservations in the United States by:

(a) Assisting in the creation and operation of new non-profit community development corporations on other poverty-stricken Indian reservation to enable them to combat community deterioration, poverty, unemployment, racial discrimination and prejudice; to reduce neighborhood tensions; and to relieve the poor, distressed and underprivileged on their Reservation.

(b) Creating and administering a revolving loan fund available to qualifying residents and locally-owned or locally-operated businesses (including tribal businesses) within a poverty-stricken Indian reservation who make a commitment to provide jobs or training to low income or minority employees residing on such Reservation. Such loans to be made available to qualified recipients at reduced interest rates.

(c) Providing assistance to qualifying new or expanding businesses within poverty-stricken Indian Reservations and who make a commitment to provide jobs or training to low income or minority employees residing on such Reservation. Such assistance includes, but not by way of limitation, providing technical assistance or training in developing entrepeneurial and management skills, market research and assessment, assisting with finding joint venture partners, operational training, and assistance with economic development strategy.

2. To act as a clearinghouse and contact point for state, regional, national, and international economic development organizations and agencies that may provide assistance to combat community deterioration, poverty, unemployment, or racial prejudice or to relieve community tensions on Indian Reservations.

3. To provide educational services, seminars, workshops and conferences to tribal governments, non-profit community development corporations, Reservation-based businesses, governmental entities, and the general public directed at disseminating information and developing strategies to combat community deterioration, poverty, unemployment, racial discrimination and prejudice and/or to relieve the poor, distressed and underprivileged within poverty-stricken Indian Reservations in the United States.

4. To create or assist other Native American non-profit corporations which are organizing for charitable, educational, religious, or scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or other applicable Sections of the Internal Revenue Code authorizing the creation of tax-exempt corporations or the conduct of tax-exempt activities.

5. To support or conduct such other or further activities as may be desirable to lesson the burdens of government or to combat community deterioration, poverty, or unemployment on poverty stricken Indian Reservations.

Solely for the above purposes, the Corporation is empowered to exercise all rights and powers conferred by the laws of the State of Montana upon non-profit Corporations, including, but without limitation thereon, the right and power to receive gifts, bequests and contributions in any form, to use, apply, invest and reinvest the principal and/or income therefrom or to distribute the same for the above purposes.

ARTICLE III: LONGEVITY

The Corporation shall have perpetual existence. The Corporation may also create subsidiary Corporations.

ARTICLE IV: REGISTERED AGENT

The address of the registered office of the Corporation is Suite BR-1A, 207 North Broadway, Billings, MT 59101, and the name of the initial registered agent at that office is Leonard J. Smith, Jr.

ARTICLE V: OPERATIONAL LIMITATIONS

Notwithstanding any other provisions of these articles, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a Corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law), or (b) by a Corporation contributions to which are deductible under Section 107(c)(2) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law).

ARTICLE VI: LEGISLATIVE OR POLITICAL ACTIVITIES

No substantial part of the activities of the Corporation shall be the carrying on for propaganda or otherwise attempting to influence legislation and the Corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

ARTICLE VII: DISSOLUTION

Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provisions for the payment of all the liabilities of the Corporation, dispose of all the assets of the Corporation exclusively for the purposes of the Corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the State or County Courts in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations as said Court shall determine which are organized and operated exclusively for such purpose.

ARTICLE VIII: INUREMENT OF INCOME

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributed to, its members, directors, officers or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered.

ARTICLE IX: PUBLIC BENEFIT CORPORATION

The Corporation is a "public benefit Corporation" within the meaning of Title 35, Chapter 2, of the Montana Code Annotated.

ARTICLE XI: LIMITATION OF DIRECTOR'S LIABILITY

A director of the Corporation shall not be liable to the Corporation or its members for monetary damages for breach of a director's duties to the Corporation except for (a) breaches of the director's duty of loyalty to the Corporation, (b) acts or omissions not in good faith or that involve intentional conduct or a knowing violation of the law, (c) transactions from which a director derived an improper economic benefit or, (d) conflict of interest transactions, loans to or guarantees for directors and officers or unlawful distributions.

ARTICLE XII: INCORPORATOR

The name of the incorporator is Leonard J. Smith, Jr. and such incorporator's address is Suite BR-1A, 207 North Broadway, Billings, MT 59101.

ARTICLE XIII: AMENDMENTS

The Corporation may amend these articles in a manner authorized by law at the time of the amendment.

IN WITNESS WHEREOF, these Articles of InCorporation have been executed in duplicate on this __ day of October, 1996.

NATIVE AMERICAN DEVELOPMENT CORPORATION

BY: _____
Leonard J. Smith, Jr. (Incorporator)

Native American Development Corp.
17 North 26th Street Billings, MT 59101
406-259-3804
www.nadc-nabn.org

Billings Urban Indian Health and Wellness Center
1230 North 30th Street Billings, MT 59101
406-534-4558
www.billingsurbanindianhealth.org

November 17, 2023

Please let this letter serve as the Native American Development Corporation's Authorization to Request Funds in the amount of $1,029,623 from the City of Billings HOME ARP program.

The purpose of the program and program activities align with our mission, purpose and strategic direction. We believe that successful implementation of this program will further assist community members who are homeless or at risk of being homeless.

Please reach out to me if you have any questions or require additional information on the organization or on the proposed program.

Thank you,

Leonard J. Smith, Jr.
Chief Executive Officer

BYLAWS
OF THE
NATIVE AMERICAN DEVELOPMENT CORPORATION

ARTICLE I
Organization

1. The name of the corporation shall be the Native American Development Corporation ("Corporation"), which is incorporated as a non-profit corporation under the laws of the State of Montana.

2. The business and affairs of the Corporation shall be managed by its Board of Directors ("Board"). The Board shall set policy for the Corporation and oversee and manage the staff and affairs of the Corporation. All of the powers and authority of the Corporation as set forth in the Articles of Incorporation and as authorized by law is vested in the Board.

3. The Board may adopt such rules and regulations for the conduct of their meetings and the management of the Corporation as they deem necessary and proper. Such rules and regulations must be consistent with the Charter of the Corporation, these Bylaws, and the laws of the State of Montana.

ARTICLE II
Meetings

1. *Annual Meetings.* An annual meeting of the Board shall be held during the first three months of the new year at a place selected by the Board and with notice as set forth below.

2. *Regular Meetings.* Regular meetings shall be held at a time and place selected by the Board for its regularly scheduled meetings with notice as set forth below. Regular, special, or annual meetings may be held by conference call, and any Director may participate in any regular, special or annual meeting by telephone. Any action which may be taken at any meeting of the Board may be taken without such meeting by one or more written documents signed by eight Directors. The written action shall be filed with the Secretary of the Corporation and shall be inserted by the Secretary in the permanent records relating to meetings of the Board.

3. *Special Meetings.* Special meetings of the Board may be called at the request of the Chairman of the Board, four Directors, or the Executive Director. The person or entity calling the meeting may fix the time and place for holding the special meeting and the notice shall state the purpose of the meeting. Special meetings may be called for any purpose which can not await a regular or annual meeting of the Board.

4. *Notice of Meetings.* Notice of the time and place of all Board meetings shall be provided to each Director no less than five days before such Board meeting. If mailed, such notice shall be deemed delivered when deposited in the United States mail, postage prepaid. If sent by a facsimile machine, such notice shall be deemed delivered when the fax is sent and delivery to the responding facsimile machine is confirmed. If sent by electronic mail (E-mail), notice is deemed delivered when transmitted. The proposed agenda for the meeting shall be included in the notice. Under exigent circumstances, the Board may provide less than five (5) days notice of a special meeting so long as the Directors receive actual notice at least two days before the special meeting. If there is a question whether a Director may receive the notice in time, reasonable efforts should be

made to notify the Director by telephone of any special meeting.

5. *Waiver of Notice.* The attendance of a Director at an annual, regular, or special meeting of the Board shall constitute a waiver of notice for that Board member for the meeting attended. However, notice shall not be deem waived where the Director attends the meeting for the express purpose of objecting to the transaction of any business because the meeting was not properly called or convened.

6. *Continued Meeting.* A Board meeting agenda that is not completed may be continued and completed at another meeting scheduled within ten days of the original meeting without providing additional written notice so long as all Directors are notified in a reasonable manner about the continued meeting.

7. *Place of Meetings.* The Board may designate any place within Montana or Wyoming as the place for holding annual, regular or special meetings called by the Board. If no designation is made as to where to hold an annual or special meeting, the place of the meeting shall be the principal office of the Corporation.

ARTICLE III

Board of Directors

1. *Composition.* There shall be thirteen members on the Corporation's Board of Directors. The size of the Board may be increased or decreased by official resolution of the Board without amending these bylaws. At least seven Directors shall be enrolled members of federally-recognized Indian tribes. No less than ten of the Directors shall be residents of Montana or Wyoming. The Chairperson of the Montana-Wyoming Tribal Leaders Council shall be an ex-official Board member. Board members shall be selected to provide business, governmental, private sector, and non-profit corporation experience to the

ARTICLE IV

Officers

1. *Election.* The Officers of the Board shall be elected annually by the Board at the Annual Board Meeting; provided, however, that the first election of officers shall occur at the first meeting where the entire Board is constituted. All Officers shall serve one year terms. There is no limit on the number of terms an Officer may serve.

2. *Chairman.* The Chairman (or Chairperson) shall preside over all meetings of the Board. The Executive Director shall be accountable to the Chairman on the day-to-day activities of the Corporation. When authorized by the Board, the Chairman may execute deeds, mortgages, bonds, contracts, agreements or other written instruments. The Chairman shall perform all other duties incidental to the Office of the Chairman and such other duties as the Board may prescribe from time to time.

3. *Vice-Chairman.* In the absence of the Chairman, or upon the Chairman's departure or inability to act, the Vice-Chairman (or Vice-Chairperson) shall perform the duties of the Chairman. When so acting, the Vice-Chairman shall have all the powers vested in the Chairman. The Vice-President shall perform such other duties as from time to time may be assigned to the Vice-Chairman by the Chairman or by the Board or that may be incidental to the Office of the Vice-Chairman.

4. *Secretary.* The Secretary of the Corporation shall keep the minutes of the Board meetings and shall ensure that all required notices are duly given in accordance with the requirements of these Bylaws. The Secretary shall ensure that the Corporation's official records are maintained in good order and shall maintain a

register of the mailing addresses and phone numbers of each Director. The Secretary shall generally perform all duties incident to the Office of the Secretary and such other duties as the Board or the Chairman may from time to time assign to the Secretary.

5. *Treasurer.* The Treasurer shall assume responsibility for all funds and accounts of the Corporation; receive and give receipts for moneys due and payable to the Corporation collected from any source; deposit all money or funds received in the Corporation's bank accounts; and generally perform all of the duties incident to the Office of the Treasurer along with such other duties as from time to time may be assigned to the Treasurer by the Chairman or the Board. If required by the Board, the Treasurer shall execute a performance bond for the faithful discharge of the Treasurer's duties. The bond shall be in such sum and with such surety or sureties as the Board shall determine adequate to protect the Corporation.

6. *Other Officers.* The Board may appoint such other officers as the Board deems necessary and convenient.

7. *Removal.* Any Officer elected by the Board may be removed by a vote of eight Directors. Removal shall be based upon the Board's judgment that the best interests of the Corporation would be served by such removal. Any removal provided hereto shall be accomplished at a duly convened Board meeting and the removed Officer shall be provided an opportunity to respond to the grounds for removal..

8. *Vacancies.* Upon the vacancy of any Officer position due to death, resignation, removal, or otherwise, the Board may fill the Officer position for the unexpired term of the office.

ARTICLE V

Quorum

At any annual, special or regular meeting of the Board, the attendance of seven Directors shall constitute a quorum for the purposes of transacting Corporation business. The quorum must be present before any Corporation business may commence. A Director may participate by telephone and need not be present to satisfy a quorum.

ARTICLE VI

Voting

The action taken by the majority of the Directors in attendance at a special, regular or annual meeting of the Board at which a quorum is satisfied shall constitute the official action of the Board. No voting by proxy is allowed. Any Director may submit a verbal or written dissent or explanation for their vote into the record of any meeting, or subsequently filed with the Corporation Secretary.

ARTICLE VII

Resignations

A Director may resign at any time by providing written notice to the Executive Director or Chairman of the Board. Unless otherwise specified in the notice, the resignation shall take effect immediately upon receipt of the notice. Acceptance of the resignation by the Board shall not be necessary to make the resignation effective.

ARTICLE VIII

Compensation

No salary or compensation (other than expense reimbursement) shall be paid to the Directors or Officers for their services as Directors or Officers unless the Board approves of such compensation by resolution. Nothing contained herein shall be

interpreted to preclude any Director from serving the Corporation in any other capacity and receiving compensation for such service so long as the arrangement is approved in advance by the Board and the Director does not comprise his or her duty of care and loyalty to the Corporation.

ARTICLE IX

Committees

The Board may, by resolution or official action at a duly called meeting, designate persons from within or outside its Board to serve on standing or ad hoc committees to carry out the duties and business of the Corporation. A majority of the members to any Committee shall be comprised of Directors. Committees shall only have authority to make recommendations to the entire Board. No Committee shall have authority to take official actions, speak, or enter into contracts on behalf of the Board or the Corporation

ARTICLE X

Financial Matters and Audit

1. *Contracts.* The Board may authorize any Officer or agents of the Corporation to enter into any contract or execute and deliver any instrument in the name of or on behalf of the Corporation.

2. *Debt.* Unless authorized by the Board, no loans shall be obtained on behalf of the Corporation and no shall be incurred in the Corporation's name.

3. *Commercial Paper.* All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by Corporation Officers or agents. The Board shall by resolution specify the Officers or agents authorized to sign such checks and commercial paper. All checks and commercial paper issued in the name of the Corporation

shall contain the signature of two authorized Officers or agents of the Corporation.

4. *Deposits.* Consistent with the Treasurer's duties contained in these Bylaws, all funds of the Corporation not otherwise engaged shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board may select or direct.

5. *Annual Budget.* The Corporation shall establish an annual budget for the Corporation which shall include an itemization of all anticipated revenues and expenses for the year.

6. *Audit.* The Corporation shall cause the financial reports to be audited at least once every fiscal year and the results of this audit, or any special audit, shall be submitted to the Board. Special audits requested by the Board may be conducted at any time at the request of the Board.

ARTICLE XI

Fiscal Year

The fiscal year of the Corporation shall be the calendar year.

ARTICLE XII

Conflict of Interest

A Director having a conflict of interest or a conflict of responsibility on any matter involving the Corporation and any other business, person, or pecuniary matter shall refrain from voting on such matter. With respect to any matter which constitutes a conflict of interest or responsibility, or the appearance of a conflict of interest or responsibility, the Director shall disclose such matter to the Board. No Director shall use his or her position as Director for his or her own direct or indirect financial gain.

The general standards for directors set forth in 35-2-416 MCA, and for officers at 35-2-441, apply.

ARTICLE XIII

Indemnification

1. The Corporation shall indemnify any Director or Officer of the Corporation, who is serving or who has served at the request of the Corporation, against expenses, including attorney fees, judgements, fines, claims, damages, and amounts paid in settlement actually and reasonably incurred by him by reason of the fact that he is or was such Director or Officer in connection with any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative to the extent and according to the procedures and requirements set forth in the non-profit corporation law of the State of Montana. The limitations, requirements and procedures contained in 35-2-446 through 35-2-454 MCA shall apply. The indemnification provided for herein shall not be deem to restrict the right of the Corporation to indemnify employees, agents and others as permitted by law.

2. The indemnification provided by Section 1 of this Article shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under the law or any agreement, vote of disinterested Directors, or otherwise, both as to action in such person's official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a Director or Officer and shall inure to the benefit of the heirs, executors and administrators of such a person.

ARTICLE XIV

Fiscal Year

The fiscal year of the Corporation shall be the calendar year.

ARTICLE XV

Amendments

These Bylaws may be altered, amended or repealed by a vote of eight of the Directors present at a duly called meeting. Unless waived in accordance with Montana law and these Bylaws, advance written notice of the intent to amend the Bylaws shall be provided to all Directors at least seven days prior to the Board meeting at which the Amendment is proposed, and a copy of the Amendment shall be provided to each Director.

****

APPROVAL

These by-laws were approved by the incorporator of the Native American Development Corporation on the 12th day of December, 1996.

Leonard J. Smith, Jr.

Attest:

Janine Spang-Bear Don't Walk

Native American Development Corporation
Summary Balance Sheet
As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	4,320,974.98
Accounts Receivable	773,534.35
Other Current Assets	15,656.39
Total Current Assets	5,110,165.72
Fixed Assets	1,210,790.69
Other Assets	753,209.35
TOTAL ASSETS	**7,074,165.76**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	5,745.07
Credit Cards	19,914.90
Other Current Liabilities	339,678.44
Total Current Liabilities	365,338.41
Long Term Liabilities	1,046,408.52
Total Liabilities	1,411,746.93
Equity	5,662,418.83
TOTAL LIABILITIES & EQUITY	**7,074,165.76**

Native American Development Corporation
Profit & Loss
October through December 2022

	Oct - Dec 22
Income	
4000 · Grant Income(Funds)	3,016,502.34
4010 · In-Kind Contributions	13,174.44
4100 · Non-Governmental Grant Income	46,248.85
4210 · RLF Loan - Interest Income	300.34
4300 · Business Fees Income	1,668,126.32
4400 · Building Income	15,105.95
4500 · Miscellaneous Income	163,487.48
4600 · Third Party Billing	1,403,513.26
Total Income	6,326,458.98
Gross Profit	6,326,458.98
Expense	
5000 · Payroll	895,448.34
5200 · Contracted Services	264,958.03
5300 · Nonpersonnel	81,707.92
5400 · Facility	199,488.41
5500 · Travel	50,064.81
5600 · Other	211,122.09
5900 · In-kind Expenses	13,174.44
6000 · Non-Cash Expenses	
6100 · Depreciation	6,089.73
6500 · Other Non-Cash Expenses	1,709.85
Total 6000 · Non-Cash Expenses	7,799.58
Total Expense	1,723,763.62
Net Income	**4,602,695.36**

Native American Development Corporation
Statement of Cash Flows
October through December 2022

	Oct - Dec 22
OPERATING ACTIVITIES	
Net Income	4,602,695.36
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable:1210 · Contracts/Grant Receivables	6,460.00
1200 · Accounts Receivable:1220 · Employee Receivables	-494.20
1200 · Accounts Receivable:1230 · Related Party Receivables	31,040.44
1200 · Accounts Receivable:1280 · Sponsorships & Donations	-17,889.04
1261 · Accrued Loan Interest	871.81
1300 · Due from Grants	368,352.29
1240 · Other Receivable	115.95
1400 · Prepaid Expenses:1410 · Prepaid Expenses - General	268.57
2000 · Accounts Payable	-257,791.48
2100 · Credit Cards:2111 · MC - Travel - 9045 NEW 7413	-3,408.07
2100 · Credit Cards:2112 · MC -Marilyn-AP 5059(9037)(4767)	-14,047.83
2100 · Credit Cards:2114 · MC - Mary - 9185	-3,662.42
2100 · Credit Cards:2119 · MC - Robert Much - 9102	-186.82
2100 · Credit Cards:2120 · MC - Marshall Lucas - 5534	-2,631.58
2100 · Credit Cards:2122 · MC - Johnel Barcus- 7088	-440.25
2100 · Credit Cards:2130 · Dell Financial Services	-936.00
2200 · Deferred Income:2210 · Deferred Income - CDFI & SAMHSA	-163,169.40
2200 · Deferred Income:2212 · Deferred Income - IHS COVID 19	-116,779.29
2200 · Deferred Income:2214 · Deferred Income - MCUIH	-691,073.73
2200 · Deferred Income:2214 · Deferred Income - MCUIH:2214.01 · Deferred Income - MICUIH - BSCC	-10,000.00
2200 · Deferred Income:2216 · Deferred Income - ARPA	-1,859,385.46
2200 · Deferred Income:2250 · Deferred Income - BUIHWC	-543,591.85
2200 · Deferred Income:2250 · Deferred Income - BUIHWC:2250.01 · Deferred Income - Third Party	-1,057,831.70
2200 · Deferred Income:2261 · Deferred Income - Misc	-112,952.98
2300 · Current Line of Credit:2310 · WF Line of Credit 0914	-578.00
2300 · Current Line of Credit:2340 · FIB Line of Credit 9095	373.97
2400 · Payroll Liabilities:2401 · Accrued Payroll	-116,811.79
2400 · Payroll Liabilities:2402 · Accrued Fringe	-27,312.80
2400 · Payroll Liabilities:2403 · Accrued Payroll Taxes	-18,895.45
Net cash provided by Operating Activities	-9,691.75
INVESTING ACTIVITIES	
1600 · Capital Assets:1641 · AD-Buildings	6,089.73
1700 · RLF Loan Receivables:1740 · RLF - CDFI:1710.01 · Lame Deer Trading Post	4,314.38
1700 · RLF Loan Receivables:1740 · RLF - CDFI:1710.02 · Silver Wolf Enterprises	439.11
1700 · RLF Loan Receivables:1740 · RLF - CDFI:1710.05 · American Indian Consulting Ser.	25,000.00
1700 · RLF Loan Receivables:1740 · RLF - CDFI:1710.06 · Northern Arapaho Tribal Indust.	4,521.36
1700 · RLF Loan Receivables:1750 · RLF - MBDC:1710.13 · Extreme Clean	3,127.89
1700 · RLF Loan Receivables:1750 · RLF - MBDC:1710.14 · NACDC Financial Services Inc.	2,476.11
1700 · RLF Loan Receivables:1750 · RLF - MBDC:1710.15 · Two Whistle Construction	35,106.54
1700 · RLF Loan Receivables:1750 · RLF - MBDC:1710.16 · Sacred Trails & Guides Outfitte	4,000.00
1700 · RLF Loan Receivables:1750 · RLF - MBDC:1710.19 · P. F. Brown Construction	11,648.43
Net cash provided by Investing Activities	96,723.55
FINANCING ACTIVITIES	
2500 · Long Term Liabilities:2510 · Note Payable - Building	-2,736.17
Net cash provided by Financing Activities	-2,736.17
Net cash increase for period	84,295.63
Cash at beginning of period	4,236,807.35
Cash at end of period	**4,321,102.98**

Native American Development Corporation
Board of Directors
Contact information

1) **Ernest "Mike" Lawson, NADC BOD Chairman**
   Enrolled Member of Northern Arapaho Tribe

2) **Jade Bahr, NADC BOD Vice Chairman Member of the Northern Cheyenne Tribe**

3) **William "Bill" Benjamin, NADC BOD Treasurer**
   Enrolled Member of the Blackfeet Tribe

4) **Deanna Comeau, NADC BOD Member Member of Winnebago Tribe**

5) **Sam Painter, NADC BOD Member**
   Member of Fort Belknap Tribe

6) **Jacqueline Whiteman, NADC BOD Member**
   Member of The Crow Tribe

7) **Lorrie Capjohn-Wolf, NADC BOD Member**
   Member of Sun'aq Tribe of Kodiak

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAR 09 2001

Employer Identification Number:
81-0512124
DLN:
17053041743001
Contact Person:
DAVID V SCIAN ID# 31369
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
May 1997
Addendum Applies:
No

NATIVE AMERICAN DEVELOPMENT
CORPORATION
207 N BROADWAY BR-1A
BILLINGS, MT 59101-1951

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

NATIVE AMERICAN DEVELOPMENT

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller
Director, Exempt Organizations

Native American Development Corporation (NADC) and the Billings Urban Indian Health & Wellness Center (BUIHWC)

Department: Key Staff	**Job Description**
Job Title: Project Manager	**FLSA Status**: Exempt
Reports To (Title): Chief Executive Officer	**Position Status:** Full-time
Prepared By: Associated Employers/HR	**Revision Date:** 12-01-2020
Supervises: Non-supervisory position	

Job Summary:

Under the direction of the Chief Executive Officer, the Project Manager advises the organizational leadership, BUIHWC Center Director and NADC COO on key projects assigned (both for clinic and NADC). The Project Manager is responsible for coordination of proposal writing, implementation of project goals, execution, management of project budgets, timelines as required for completion of project, while remaining aligned with organizational strategy, commitments and goals.

The Project Manager must maintain the highest level of integrity and lead by example in all areas. Specific duties include but are not limited to:

Essential Duties and Responsibilities and Expectations:

I. Planning

a. Assist in the definition of project scope and objectives, involving all relevant stakeholders and ensuring technical feasibility
b. Research and prepare proposals for project funding
c. Creating long- and short-term plans, including setting targets for milestones, adhering to deadlines, and ensure resource availability and allocation
d. Obtain adequate funding to carry projects to completion
e. Develop detailed project plans to monitor and track progress
f. Perform risk management to minimize liabilities of multiple projects
g. Serving as a point of contact for teams when multiple units are assigned to the same project to ensure team actions remain in synergy
h. Communicating with executives and the board to keep the projects aligned with their goals

II. Compliance

a. Ensure that NADC-BUIHWC is in compliance with internal policies and relevant external regulations.
b. Adhere to requirements of funding sources and coordinating with GrantVantage software
c. Performing quality control on the project throughout development to maintain the standards expected

III. Project Management

Project management responsibilities include the coordination and completion of projects on time within budget and within scope. Oversees all aspects of projects assigned. Sets deadlines, assigns responsibilities and monitors and summarizes progress of project. Prepares reports for upper management regarding status of project.

a. Coordinate internal resources and third parties/vendors for the flawless execution of projects
b. Establish and maintain relationships with third parties/vendors
c. Manage the relationship with potential partners and all stakeholders
d. Develop comprehensive project plans to be shared with clients as well as other staff members
e. Create and maintain comprehensive project documentation
f. Track project performance, specifically to analyze the successful completion of short and long-term goals
g. Measure project performance using appropriate tools and techniques
h. Meet budgetary objectives and make adjustments to project constraints based on financial analysis
i. Assist program managers in delegating tasks to employees assigned to the project.
j. Assist program managers in motivating people involved in the project to complete tasks on time
k. For issues that affect the project, report and relay to management in a timely manner so appropriate adjustments can be made
l. Making effective recommendations to management when presented with multiple options on how to progress with the project
m. Manage changes to the project scope, project schedule and project costs using appropriate verification techniques
n. Adjusting schedules and targets on the project as needed
o. Ensure that all projects are delivered on-time, within scope and within budget
p. Perform related work as required, including support services and other duties as assigned

Minimum Qualifications (Experience/Education):

- Bachelor's Degree from an accredited college or university in project management, business administration, or closely related field; and a minimum of three years of directly-related work experience in project management; or a combination of education and experience deemed appropriate for the duties and responsibilities of this position that will meet these qualifications.
- Theoretical and practical project management knowledge is required
- Experience in strategic planning, risk management and/or change management
- Proficiency in project management software tools
- Project Management Professional (PMP) certification from Project Management Institute (PMI) or equivalent is preferred
- Experience working with American Indian populations preferred.
- Master's degree in a relevant field is a plus.

CERTIFICATES, LICENSES, REGISTRATIONS

- Must have valid Montana State driver's license.

SPECIAL REQUIREMENTS

- Expertise with computerized grant administration and the operation of modern office equipment, computers, and word processing, spreadsheet, database management, presentation and communication tools will be needed for this position.
- Must meet all annual training and system requirements to maintain access to required computer systems.
- Must maintain proper licensure/certification and registration; if required.
- Must participate in and support HIPAA training, as needed and required.
- Must adhere to NADC policies regarding professional conduct.
- Must participate in pre-hire drug test and random drug tests thereafter, if required.
- Must pass a background check.
- May be required to attend evening meetings to participate in organization-sponsored events.
- Travel as required in order to meet the roles and responsibilities.

Competencies or Knowledge, Skills and Abilities (KSA's):

This position requires excellent verbal and written communication skills, the ability to work independently while staying accountable, and to work with a wide variety of individuals and organizations. The position must be client focused with a strong customer-service objective. All project development work is done in a manner that maintains and protects the confidentiality of any and all client and organizational information, as guided by NADC's personnel policies.

- Must have excellent project management skills with experience in managing and supervising administrative projects
- Must have a working knowledge of Federal, State and private foundation grant/loan programs, and knowledge of Federal and State rules and regulations for grant/loan programs
- Must have working knowledge of grant management information systems, financial reporting, and federal and state fiscal management rules and regulations.
- Must have a thorough understanding of the organization's overall business and its objectives
- Must possess working knowledge of planning and strategizing financial and budgeting issues
- Demonstrates competency in establishing and maintaining effective working relationships with providers, management, employees, and contacts outside the organization
- Must be skilled in accomplishing a large workload with demanding timelines, and multiple tasks/deadlines; and demonstrates ability to effectively handle stressful situations
- Must be skilled in solving complex situations with varying interests; finding solutions considering various factors; managing challenging situations; effective communication; and work productively in a team atmosphere with minimal supervision
- Proficient in using Microsoft Office applications (Word, Excel, Access, Outlook), grant management software programs, and internet resources.
- Skill in operating a personal computer and its software, including word processing, spreadsheets, Power Point, along with telephone, 10-key, calculator, copy machine, fax machine and other modern office equipment
- Proven ability to work with others at all levels within the organization and collaborate effectively across levels.
- Ability to write creatively and persuasively, with correct grammar, spelling, and punctuation
- Ability to understand and follow specific instructions and guidelines, and complex oral and written instructions
- Ability to work with diverse agencies, groups and individuals, using active listening skills
- Ability to quickly learn and put to use new skills and knowledge brought about by rapidly changing business and non-profit information and/or technology
- Ability to maintain and protect the confidentially of any and all client and organizational information under the guidelines of the personnel policies

Physical Demands & Working Conditions:

- Work is primarily in an office environment.
- Incumbent must be able to perform computer, data entry and word processing related tasks for a majority of the workday, as required.
- Frequently sit, with continuous full use of hands, repetitive movement, keyboarding, and clear vision, as well as speak and hear normal conversation.
- Requires high attention to detail with frequent deadlines, and internal and external social interaction.
- Incumbent must move, stand, bend, or kneel on an intermittent basis.
- Requires intermittent, moderate physical effort, moving or carrying 5 to 25 pounds.
- Incumbent is occasionally exposed to on-street driving and moving vehicles with an overnight stay away from home.
- Work hours are generally Monday through Friday, 8AM to 5PM, but will include early morning and/or evening meetings and events.

Employee Acknowledgement:

The above statements are intended to describe the general nature and level of work being performed by the individual assigned this position. This job description is not intended to be an exhaustive list of all responsibilities, duties and skills of the personnel in those positions(s).

I have read and accept the duties and responsibilities as outlined. I have also been given the opportunity to discuss any questions or concerns regarding any or all of the above directly with my supervisor prior to signing this document. Further, I agree to notify my supervisor immediately in the event that I am unable to fulfill any or all of the duties as outlined above.

*I understand that **NADC-BUIHWC** reserves the right to revise or change this job description as the need arises.*

I understand the position is funded with discretionary funding. At the expiration of the funding agreement, the position will be discontinued.

I have reviewed this job description and received a copy.

Employee Signature: _____/Date: _____

Supervisor Signature: _____/Date: _____

NADC-BUIHWC is an Equal Opportunity Employer. **NADC-BUIHWC** does not discriminate on the basis of race, religion, color, sex, gender identity, sexual orientation, age, non-disqualifying physical or mental disability, national origin, veteran status or any other basis covered by appropriate law. All employment is decided on the basis of qualifications, merit, and business need.

MAKAYLA WEASELBOY

OBJECTIVE

I am looking to gain experience in the Mental Health field. I am currently studying for my bachelor's degree in psychiatric rehabilitation. My end goal is to eventually become an LCPC.

SKILLS & ABILITIES

Leadership skills, communication skills, organization skills, time management skills, great problem solver, conflict resolution, active listening, decision making, customer service, teamwork.

EXPERIENCE

March 2017-Current

Lead Infant Room Teacher, *Americas Future*

- In charge of day to day activities, oversight of staff and children, ensuring children are meeting educational milestones and are in a safe and nurturing environment while meeting individual needs. Over 200 hours of early childhood training.

August 2010-March 2017

Early Childhood Director, *Bright Little Stars*

- Oversight of day to day operations including staff and children. Licensing, food program, ensuring lesson plans and meals were provided.

EDUCATION

August 2006-May 2010

High School Diploma, Billings MT, *Billings Senior High*

April 2019-Current

Bachelor's Degree-Psychiatric Rehab with a minor in psychology, Billings MT, MSU-Billings

LEADERSHIP

Leading staff meetings, classroom meetings, creating and implementing staff evaluations, hosting and leading parent meetings.

Native American Development Corporation and the Billings Urban Indian Health & Wellness Center

Department: COVID-19 ERSP Project	**Job Description**
Job Title: Outreach Case Manager	**FLSA Status**: Exempt
Reports To (Title): COVID-19 ERSP Project Director	**Position Status: Full time Temporary**
Prepared By: Aaron Edenshaw, LMSW, LCSW	**Revision Date:** 11/3/2021
Supervises: NA	

Job Summary:

The Outreach Case Manager is responsible for providing Native American community members age 25 years or older with outreach case management services in Yellowstone County. This position will assist the project director in many aspects of the project. The outreach case manager will collaborate with NADC-BUIHWC staff members to develop and/or implement services for the benefit of the target population served by the COVID-19 ERSP Project. Responsible for capturing, reporting, and documenting project data. Adheres to grant guidelines and principles of SAMHSA. Maintains efficient communication to foster positive relationships with community partners. Seeks to develop professional relationships in the community that further the goals of the program. The COVID-19 ERSP project seeks to address the needs of domestic violence victims in Yellowstone County. Provides outreach case management services to individuals age 25 years or older seeking domestic violence shelter and related resources.

The outreach case manager will administer service tool questions and transpose raw data collected using the National Outcome Measures (NOMs) client-level measures tool. Responsible for administering service tool questions at baseline, every six months while receiving treatment, and upon discharge.

The position is established for the COVID-19 ERSP Project and will be funded over the course of the project. Grant funding will expire December 14, 2022.

Essential Duties and Responsibilities and Expectations:

- Assist Project Director in various aspects of the project.
- Conducts community outreach to inform prospective patients of behavioral health services available at BUIHWC.
- Assists in connecting prospective patients to BUIHWC patient registration to register for services.
- Completes NOM's service tool questionnaire with participants at required intervals.
- Reviews NOM's documentation for deficiencies and completeness ensuring readiness for abstracting data entry and completing patient demographic information.
- Assists in scheduling and coordinating services in the community as needed.
- Familiar with community resources available to Native Americans in Yellowstone County.
- Provides outreach and case management to connect participants with social services in the community (i.e. workforce development center, housing services, homeless shelters, domestic violence shelters, food assistance, etc.).

- Implements goals and objectives with the Project Director.
- Works with community partners to support mutual efforts and successfully accomplish project objectives.
- Performs general office functions i.e. answering phones, email, correspondence, greeting participants, scheduling, cancellations, etc.
- Local travel as required to fulfill project roles and responsibilities.
- Participate in staff meetings, prevention meetings, and trainings as required or needed.
- Prepare quarterly and annual reports as required by Project Director.
- Attend and represent BUIHWC at required meetings and other meetings as assigned.
- Perform other duties as assigned in order to meet BUIHWC's mission and the goals and objectives of COVID-19 ERSP Project.

Minimum Qualifications (Experience/Education):

- Bachelor's degree in Public Health, Behavioral Health, or two years' experience in case management.
- Experience providing case management services and community outreach in Yellowstone County, Montana.
- Experience with crisis intervention and triage preferred.
- Demonstrated ability to work collaboratively with others in order to achieve meaningful results.
- Ability to present ideas, transmit information, and/or convey concepts to individuals or groups of people of varying educational, cultural, and experiential levels.
- Experience administering survey questionnaires and data entry.
- Education, experience, or knowledge in suicide prevention and early intervention.
- Knowledge of HIPAA, patient confidentiality, and mandatory reporting requirements.
- COVID-19 vaccination required.
- Experience documenting in electronic health record and telehealth applications.

Competencies or Knowledge, Skills and Abilities (KSA's):

- Knowledge of 12 federally recognized tribes in Montana and local Native American population through work experience, academic background, and/or training.
- Knowledge of how to provide services that are culturally appropriate.
- Knowledge of best practices in suicide treatment and prevention.
- Knowledge of public mental health and related human services fields.
- Experience in working with evidence-based practice models and approaches.
- Use effective communication with diverse audiences in groups and individually by employing active listening and the use of clear, concise verbal and written communication that is accurate, timely and courteous.

Physical Demands & Working Conditions:

- Position is expected to interact in-person and virtually with adults 25 years old in physical activities, such as hiking, walking, bending, stooping, kneeling, squatting, crouching, balancing reaching overhead, pulling, pushing, talking, hearing/listening, and climbing stairs.

- Frequently sitting, with continuous full use of hands in repetitive hand motion, such as typing.

- Clear vison, as well as speak and hear with normal conversations.

- Requires high attention to detail with frequent deadlines and internal and external social interaction.

- Regular lifting, moving and carrying items 5-30 pounds. Occasionally lifting items up to 75 pounds.
- Work is primarily in an office environment. Must be able to work within an office/clinic/at-home setting, with flexibility to change settings as needed.
- Occasional outdoor environment for physical activities described above.
- Occasionally exposed to on-street driving and moving vehicles with overnight stays away from home.
- Work hours are generally Monday through Friday, 8AM-5PM, but will include early morning, evenings and weekend events.

NADC-BUIHWC is an Equal Opportunity Employer. **NADC-BUIHWC** does not discriminate on the basis of race, religion, color, sex, gender identity, sexual orientation, age, non-disqualifying physical or mental disability, national origin, veteran status or any other basis covered by appropriate law. All employment is decided on the basis of qualifications, merit, and business need.

The above statements are intended to describe the general nature and level of work being performed by the individual assigned this position. This job description is not intended to be an exhaustive list of all responsibilities, duties and skills of the personnel in those positions(s).

I have read and accept the duties and responsibilities as outlined. I have also been given the opportunity to discuss any questions or concerns regarding any or all of the above directly with my supervisor prior to signing this document. Further, I agree to notify my supervisor immediately in the event that I am unable to fulfill any or all of the duties as outlined above.

*I understand that **NADC-BUIHWC** reserves the right to revise or change this job description as the need arises.*

I have reviewed this job description and received a copy.

Employee Signature: _____/Date: _____

Supervisor Signature: _____/Date: _____

11/10/2021

Aaron Edenshaw, LMSW, LSCW
COVID-19 ERSP Project director BUIHWC

The Outreach Case Manager position was brought to my attention, and I think that I would make an excellent candidate for it. Currently I provide professional Substance Use Disorder counseling and guidance to clients. I feel that I meet all your requirements. In addition to this I would like to work for an organization like yours that has a reputation for ensuring that clients requiring support always receive the best care available.

During my 3 years in this field, I have helped my clients to overcome challenges related to poverty, homelessness, behavioral and SUD related issues. I have worked extensively with the Native American population in my current position and on the Northern Cheyenne Reservation volunteering and serving in the community.

I can comfortably work on a multi-disciplinary treatment team providing case management in community-based setting and also one on one basis.

Attached is my resume for your consideration. I very much look forward to hearing from you in the near future.

Thank you,

Rosalyn Bigback, LAC

ROSALYN BIGBACK

Summary

Licensed Addiction Counselor with 3 years' experience in healthcare. Knowledgeable understanding of Federal Health Care System as well as Federally Qualified Healthcare Center functioning. Experienced in interviewing and hiring processes. Detail-oriented and passionate about facilitating excellent patient care with a primary focus on Integrated Health Care Model. High ambition to seek insight for improved, highly innovative healthcare for SUD and behavioral health needs.

Skills

- Strong verbal communication
- Team leadership
- Public Speaking
- Counseling, Staff management skills
- Crisis intervention
- Skilled in Motivational Interviewing
- Knowledge of policy and procedure development
- Employee Interviewing and hiring process knowledge.
- Complying with regulatory guidelines
- Improving clinical quality outcomes
- Developing training programs
- Strong knowledge and development of MAT program- (Suboxone)
- Knowledge of the Integrated model to provide patient holistic care.
- Prime for life certification- teaching class virtual and in person.

Experience

One Health (formerly Bighorn Valley Health Care) | Hardin, MT
Licensed Addiction Counselor

- Manage all aspects of the care for the patient from date of entry to discharge
- Evaluation of patients' physical and mental health.
- Evaluation and documentation using ASAM and DMS-IV criteria to indicate placement and follow guidelines for dependence/abuse diagnosis.
- Conduct research as needed to develop new treatment methods and to stay up-to-date on changes within the field.
- Counsel patients by listening to stories, concerns or issues and providing feedback, including teaching them coping techniques and offering advice on their current situations.
- Identified treatment goals based on individual diagnosis and history.
- Worked with CPS and court referrals to design treatment plans specific to client needs.
- Educated patient on treatment options, methods, and techniques to ensure the patient understands
- Identified behaviors that interfere with treatment
- Collaborating with Behavioral health team, as well as medical teams to help care for patient in a holistic manner
- Provide continuing care (level 1) for MAT patients within our seven (7) One Health sites, mostly via telehealth.

Big Horn Valley Health Center | Hardin, MT
Behavioral Health Care Manager

- Core member of collaborative Behavioral Health/Substance Abuse Treatment Team collaborating with Primary Care Providers, Nurses, Pharmacists, and other Behavioral Health Team members.
- Screen and assess patients for common mental health disorders, provide patient education about common disorders and available treatment.
- Monitor patients for changes in clinical symptoms and treatment side effects or complications.
- Active Team member for the Medication Assisted Treatment Team focusing on policy development, treatment adherence, side effects, as well as other complications and effectiveness of treatment.
- Track patients follow up and clinical outcomes in excel based registry.
- Collaborated with multi-disciplinary staff to improve overall patient care and response times.
- Created and maintained facility documents and records, maintaining accuracy while managing sensitive data.
- Solicited medical history information from patients to provide the best and most effective medical advice.
- Assist in training, reporting and other requirements of various grant supported programs.
- Trained new hires and teams in the integrated approach to healthcare at BVHC clinic as well as satellite clinics which required monthly travel.

Big Horn Valley Health Center/ Hardin Mt.
ACLC, Licensed Addiction Counselor Candidate

- Screening and assessing patients for substance use disorders and facilitating and implementing treatment plans.
- Providing patient education about common mental health and substance use disorders and available treatment options.
- Monitoring patients (in person, telephone or telehealth) for changes in clinical symptoms and treatment of side effects or complications.
- Supporting and closely coordinating behavioral health with the patient's primary care provider and other treating specialists.
- Supporting Medication Assisted Treatment (MAT) medication management prescribed by PCP's focusing on treatment adherence, side effects and other complications, and effectiveness of treatment.
- Participate in multi-disciplinary team-based care of patients/clients and consults with team members of primary care and behavioral health teams.
- Schedule and conduct group and individual (level 1)
- Provide behavioral health therapy services based on clinically researched modalities: i.e.: CBT, DBT, Strength Based Therapy etc.

Everything Beautiful Thrift Store | Lamedeer, MT
Cashier/ Mentor

- Outreach support to the community
- Detail oriented
- Handle multiple responsibilities while delivering exceptional customer service.
- Interpersonal skills
- Interacting and mentoring T.A.N.F. recipients and other volunteers through the ministry service offered by thrift store.
- Evaluate the work of staff and volunteers to ensure that programs are of appropriate quality and that resources are used effectively.
- Evaluate the work of volunteers to ensure that programs are of appropriate quality and that resources are used effectively.
- Provide direct service and support to individuals or community programs.

Education and Training

University of Montana | Missoula, MT
2 +2 Social Work BA Program
08/2021- current

Chief Dull Knife College | Lamedeer, MT
Associate of Arts- Addiction Studies
05/2018

Montana State University - Billings | Billings, MT
General Studies
08/2007

Education and Training Continued

Licensed Addiction Counselor- State of Montana
BBH-LAC-LIC-42731
03/05/2020- current

Licensed Peer Support- State of Montana
BBH-BHPS-CRT-35304
12/18/2018- 12/31/2020

BLS Provider- One Health Hardin, MT
4/30/2021-current expires 2023

Engage Therapy Training
University of Washington 2020

CIDP/De-escalation training
November 2020

LGBTQ+ Healthcare Allies
August 2021

Prime For Life Certification
August 2020

MRT Certified Moral Reconation Therapy
April 2019

Native American Development Corporation and
the Billings Urban Indian Health & Wellness Center

Department: COVID-19 ERSP Project	**Job Description**
Job Title: Community Support Specialist	**FLSA Status**: Exempt
Reports To (Title): Clinic Director	**Position Status:** Full time
Prepared By: Makayla Weaselboy	**Revision Date:** 1/10/2023

Job Summary:

Native American Development Corporation is hiring for a Community Support Specialist for the COVID-19 ERSP grant. A Community Support Specialists have caseloads which are comprised of Native American community members who are 25 years and older. The purpose of the position is to provide support and help clients develop connections to thrive in the urban setting. The community support specialist will collaborate with NADC-BUIHWC staff members to develop and/or implement services for the benefit of the target population served by the COVID-19 ERSP Project. The COVID-19 ERSP project seeks to address the needs of domestic violence victims in Yellowstone County.

The community support specialist will administer service tool questions and transpose raw data collected using the National Outcome Measures (NOMs) client-level measures tool while capturing, reporting, and documenting project data. The position is established for the COVID-19 ERSP Project and will be funded over the course of the project. Grant funding will expire on December 14, 2023.

Essential Duties and Responsibilities and Expectations:

- Adheres to grant guidelines and principles of SAMHSA.
- Maintains efficient communication to foster positive relationships with community partners.
- Seeks to develop professional relationships in the community that further the goals of the program.
- Maintain proper client and program participant records, ensuring they contain current information and remain well-organized and categorized
- Conducts community outreach to inform prospective patients of behavioral health services available at BUIHWC.
- Assists in connecting prospective patients to BUIHWC patient registration to register for services.

- Interview potential clients and their family members, and use the information to compile a file related to their drug, social, financial, educational, and criminal background
- serve as an excellent source of support and guidance for individuals who are struggling to navigate independent living while managing a mental or physical disability, mental illness, or other challenges
- Follow-up on appointments, community activities, and forms to ensure they're properly completed
- Completes NOM's service tool questionnaire with participants at required intervals.
- Reviews NOM's documentation for deficiencies and completeness ensuring readiness for abstracting data entry and completing patient demographic information.
- Assists in scheduling and coordinating services in the community as needed.
- Familiar with community resources available to Native Americans in Yellowstone County.
- Provides outreach and case management to connect participants with social services in the community (i.e. workforce development center, housing services, homeless shelters, domestic violence shelters, food assistance, etc.).
- Implements goals and objectives with the Project Director.
- Works with community partners to support mutual efforts and successfully accomplish project objectives.
- Performs general office functions i.e. answering phones, email, correspondence, greeting participants, scheduling, cancellations, etc.
- Local travel as required to fulfill project roles and responsibilities.
- Participate in staff meetings, prevention meetings, and training as required or needed.
- Prepare quarterly and annual reports as required by Project Director.
- Attend and represent BUIHWC at required meetings and other meetings as assigned.
- Perform other duties as assigned in order to meet BUIHWC's mission and the goals and objectives of COVID-19 ERSP Project.
- Follow up on referrals sent through community partners within 24-48 hours.
- Community support specialists may provide vital support services during a mental health crisis by contacting family members, notifying law enforcement, and contacting the client's psychiatrist for hospital placement.

Minimum Qualifications (Experience/Education):

- Bachelor's degree in Public Health, Behavioral Health, or two years' experience in case management.
- Experience providing case management services and community outreach in Yellowstone County, Montana.
- Experience with crisis intervention and triage preferred.
- Demonstrated ability to work collaboratively with others in order to achieve meaningful results.
- Ability to present ideas, transmit information, and/or convey concepts to individuals or groups of people of varying educational, cultural, and experiential levels.
- Experience administering survey questionnaires and data entry.
- Education, experience, or knowledge in suicide prevention and early intervention.

- Knowledge of HIPAA, patient confidentiality, and mandatory reporting requirements.
- Experience documenting in the electronic health record and telehealth applications.
- COVID-19 Vaccination

Competencies or Knowledge, Skills and Abilities (KSA's):

- Knowledge of 12 federally recognized tribes in Montana and the local Native American population through work experience, academic background, and/or training.
- Knowledge of how to provide services that are culturally appropriate.
- Knowledge of best practices in suicide treatment and prevention.
- Knowledge of public mental health and related human services fields.
- Experience in working with evidence-based practice models and approaches.
- Use effective communication with diverse audiences in groups and individually by employing active listening and the use of clear, concise verbal and written communication that is accurate, timely, and courteous.
- Complete CPR and first aid training.

Physical Demands & Working Conditions:

- Position is expected to interact in-person and virtually with adults 25 years old in physical activities, such as hiking, walking, bending, stooping, kneeling, squatting, crouching, balancing reaching overhead, pulling, pushing, talking, hearing/listening, and climbing stairs.

- Frequently sitting, with continuous full use of hands in repetitive hand motion, such as typing.

- Clear vision, as well as speak and hearing with normal conversations.

- Requires high attention to detail with frequent deadlines and internal and external social interaction.

- Regular lifting, moving, and carrying items 5-30 pounds. Occasionally lifting items up to 75 pounds.

- Work is primarily in an office environment. Must be able to work within an office/clinic/at-home setting, with the flexibility to change settings as needed.

- Occasional outdoor environment for physical activities described above.

- Occasionally exposed to on-street driving and moving vehicles with overnight stays away from home.

- Work hours are generally Monday through Friday, 8AM-5PM, but will include early morning, evenings and weekend events.

NADC-BUIHWC is an Equal Opportunity Employer. **NADC-BUIHWC** does not discriminate on the basis of race, religion, color, sex, gender identity, sexual orientation, age, non-disqualifying physical or mental disability, national origin, veteran status or any other basis covered by appropriate law. All employment is decided on the basis of qualifications, merit, and business need.

The above statements are intended to describe the general nature and level of work being performed by the individual assigned this position. This job description is not intended to be an exhaustive list of all responsibilities, duties and skills of the personnel in those positions(s).

I have read and accept the duties and responsibilities as outlined. I have also been given the opportunity to discuss any questions or concerns regarding any or all of the above directly with my supervisor prior to signing this document. Further, I agree to notify my supervisor immediately in the event that I am unable to fulfill any or all of the duties as outlined above.

*I understand that **NADC-BUIHWC** reserves the right to revise or change this job description as the need arises.*

I have reviewed this job description and received a copy.

Employee Signature: _____/Date: _____

Supervisor Signature: _____/Date: _____

DW

D'Anthony Willis

Work History

Grounded For Lyfe 501c-3 - Program Administrator
05/2020 through 06/2022

- Administrative duties including but not limited to:
- Marketing Public Relations, Social Media Management, Role Delegations, Event Planning, and Community Coordination

Joys Haven Recovery Home - Recovery Coordinator
11/2020 – 06/2022

- Assisted in the opening, daily functioning, and advocating for the continued success of men in the homes focusing on reunification with their children

Rimrock Foundation-*Care Coordinator/Case Manager*
04/2022 - Current

- Completed admission, transition, and discharge planning for clients receiving inpatient and residential care
- Collaborated with physicians, nurse leaders, and therapists on the clinical management of clients
- Aided clients with identifying resources, acquiring SS and Medicaid benefits, securing housing, and document processing

Rimrock Foundation – Rehabilitation Technician, PACT Paraprofessional
Billings, MT
05/2021 – 04/2022

- Maintained healthy relationships, advocating for the members to ensure needs are met.
- Provides care to patients in a manner that promotes safety, comfort, and the therapeutic environment.
- Assists patients with activities of daily living; attends to patient behavioral problems and aids in crisis intervention, as needed.
- Participates in the development and implementation of patient treatment programs.
- Maintains confidentiality of patient records.

Education

Yellowstone Christian College – pursuing a bachelor's in psychology
2019-2021
Billings, MT
Walden University - Pursuing a bachelor's in Social Work
Currently enrolled
Columbia, MD

Certifications

- Master Life Coach, Transformation Academy
- Transformation Life Coach, Transformation Academy
- Peer Coach Basic Training, MT Peer Network
- Mental Health First Aid
- CPR Heart saver

Trainings

- De-Escalation
- Motivational Training
- Workplace Communication
- Suicide prevention
- Narcan Training
- Trauma – Informed Care

- Transports patients to and from appointments, clinics, laboratories, and/or treatments, as and when appropriate.
- Performed crisis de-escalation and stabilization for high-needs clients

BrandSafway - Scaffold Foreman
Billings, MT
12/2018 - 03/2020

- Ran a crew and build scaffolding around the Exxon refinery.
- Planned each job with appropriate safety measures, addressing weight limits and fall protection
- Inspected all scaffold erections for condition and compliance with standards
- Managed team of 3 employees erecting scaffolds up to 120 feet
- Disassembled scaffolding and equipment when projects were completed or after each shift according to strict schedules
- Calculated materials and labor required to complete jobs on schedule and prepared estimates

Randash Auto - Car Salesman
Billings, MT
01/2017 - 11/2018

- Lead Car Salesman. Sold over 300 cars in one year. Cold calling and off the lot.
- Negotiated purchase prices and explained sales, warranty, and optional products
- Drove team revenue totals by bringing in top sales numbers

BrandSafway - Scaffold Builder
Billings, MT
01/2014 - 12/2016
Scaffold and Laborer Foreman for Exxon Refinery

- Disassembled scaffolding and equipment when projects were completed or after each shift according to strict schedules
- Carefully read blueprints, sketches, and technical drawings to inform comprehensive understanding of project scope and specifications
- Completed all tasks according to technical document requirements and specifications to work with accuracy
- Assembled durable, high-quality structures by working with forming systems, hand tools, and a range of equipment
- Safely operated electric cordless and hammer drills and cutting torches
- Followed protocols and stayed organized to provide personal and teammate safety

Avitus Group Lockwood Exxon – Assistant Manager
Lockwood, MT
09/2011 – 10/2013

- Assess the strengths and weaknesses of the sales team and manage the sales program accordingly

- Complete store operational requirements by scheduling and assigning employees; following up on work results
- Maintain store staff by recruiting, selecting, orienting, and training employees
- Maintain store staff job results by coaching, counseling, and disciplining employees, planning, monitoring, and appraising job results
- Ensure availability of merchandise and services by approving contracts, maintaining inventories
- Protect employees and customers by providing a safe and clean store environment
- Maintain the stability and reputation of the store by complying with legal requirements

Report of Independent Auditors
and Financial Statements for

Native American Development Corporation

September 30, 2022

SUBMITTED BY

McKenzie FORENSIC AUDITORS, INC.
NATHANIEL MCKENZIE
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MCKENZIE
FORENSIC AUDITORS, INC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Management of
Native American Development Corporation

Opinion

We have audited the financial statements of Native American Development Corporation, which comprise the Balance Sheet for year ended September 30, 2022 and the related statements of activities and cash flows for the years then ended and the related notes to the financial statements.
In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position Native American Development Corporation as of September 30, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Native American Development Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Native American Development Corporation ability to continue as a going concern for financial year 2023.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

• Exercise professional judgment and maintain professional skepticism throughout the audit.

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

• Obtain an understanding of internal control relevant to the audit 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 Native American Development Corporation internal control. Accordingly, no such opinion is expressed.

• Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

• Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Native American Development Corporation ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

McKenzie Forensic Group, Inc.
Firm Audit License #: **AD67362**
Individual License #: **AC44080**

Principal: Nathaniel McKenzie, MBA, CPA, CVA, CFE, CAM

Fort Lauderdale
May 10, 2023

NATIVE AMERICAN DEVELOPMENT CORPORATION
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS OF SEPTEMBER 30, 2022

ASSETS	$
CURRENT ASSETS	
Cash and Cash Equivalents	4,395,908
Accounts Receivable	133,551
Related Party Receivables	-
Grants Receivable	994,295
Contracts Receivables	115,425
Notes Receivables - Current Portion	187,168
Prepaid expenses	16,669
TOTAL CURRENT ASSETS	5,843,017
PROPERTY AND EQUIPMENT	
Buildings and Improvement	1,161,683
Equipment	249,613
Furniture and vehicles	52,135
Leasehold improvements	87,802
Construction in Progress	-
Less : Accumulated Depreciation	(334,352)
TOTAL PROPERTY AND EQUIPMENT	1,216,880
OTHER ASSETS	
Other	2,150
Notes Receivable, Net of Current Portion and Allowance	689,163
TOTAL OTHER ASSETS	691,313
TOTAL ASSETS	**7,751,210**
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts Payable	329,229
Accrued Expenses	388,307
Deferred Revenue	4,628,313
Line of Credit	100,000
Note Payable - Current Portion	-
Long Term Debt - Current Portion	252,498
TOTAL CURRENT LIABILITIES	5,698,347
OTHER LIABILITIES	
Long Term Debt - Net of Current Portion	796,647
TOTAL OTHER LIABILITIES	796,647
TOTAL LIABILITIES	**6,494,993**
NET ASSETS	
Without Donor Restrictions	(6,702,120)
With Donor Restrictions	7,958,336
TOTAL NET ASSETS	1,256,216
TOTAL LIABILITIES AND NET ASSETS	**7,751,210**

See accompanying notes.

NATIVE AMERICAN DEVELOPMENT CORPORATION
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Without Donor Restriction	With Donor Restriction	Total
OPERATING REVENUE AND SUPPORT			
Grant Revenue	2,362	5,236,518	5,238,880
Private Grant Revenue	15,958	131,804	147,762
In-kind contributions	-	60,200	60,200
Consulting and contract Fees	399,565	909,341	1,308,906
Rental Income	67,079	-	67,079
Loan Fee and Interest Revenue	27,484	4,001	31,485
Other Revenues	1,120,381	72,595	1,192,976
Released from restrictions	6,387,933	(6,387,933)	-
Total operating revenue and Support	8,020,762	26,526	8,047,288
EXPENSES			
Management and General	1,390,231	-	1,390,231
Program services	6,780,108	-	6,780,108
Total expenses	8,170,339	-	8,170,339
CHANGE IN NET ASSETS	(149,577)	26,526	(123,051)
Net Assets, Beginning of Year	(164,610)	1,543,877	1,379,267
NET ASSETS, END OF YEAR	(314,187)	1,570,403	1,256,216

See accompanying notes.

NATIVE AMERICAN DEVELOPMENT CORPORATION
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2022

	Management and General	Program Services	Total
Accounting Fees	53,739.75	21,487.95	75,227.70
Advertising	9,615.85	49,476.94	59,092.79
Bad Debt Expense	10,163.20	-	10,163.20
Contributions	966.11	144.90	1,111.01
Depreciation	65,210.63	-	65,210.63
Dues and subscriptions	9,535.09	26,613.31	36,148.40
Educational	3,492.68	43,774.75	47,267.43
Employee benefits	105,310.97	240,886.91	346,197.88
Equipment costs	5,185.42	4,343.57	9,528.99
Fees	1,957.82	42.00	1,999.82
In-Kind expenses	-	60,200.40	60,200.40
Insurance - Professional	5,409.00	25,564.95	30,973.95
Interest Expense	36,125.93	10,312.50	46,438.43
Janitorial Services	3,850.72	13,401.31	17,252.03
Legal Services	29,761.22	19,519.25	49,280.47
Medical Supplies	316.08	100,208.38	100,524.46
Miscellaneous expense	12,224.89	12,013.62	24,238.51
Meetings	64,768.57	10,782.95	75,551.52
Payroll Taxes	72,969.84	217,296.82	290,266.66
Postage and Shipping	815.35	1,234.32	2,049.67
Printing and Postage	4,283.88	15,453.27	19,737.15
Professional services	97,742.66	872,429.93	970,172.59
Rent, Parking, and Occupancy	35,503.00	201,572.38	237,075.38
Repairs and Maintenance	4,178.69	1,856.77	6,035.46
Salaries and wages	598,965.28	2,487,869.25	3,086,834.53
Security	2,076.72	1,002.25	3,078.97
Staff Development	56.00	38,873.15	38,929.15
Supplies	35,840.08	229,233.28	265,073.36
Taxes	11,424.72	-	11,424.72
Telephone and communications	12,461.63	59,507.93	71,969.56
Travel	45,443.96	149,725.15	195,169.11
Utilities	13,838.56	710.18	14,548.74
Vehicle Maintenance	494.20	3,861.90	4,356.10
Capital Outlay	-	421,735.04	421,735.04
Construction/ Improvements	-	119,620.79	119,620.79
Sub-Recipient Agreement	-	298,687.00	298,687.00
In Direct Cost	-	613,108.76	613,108.76
Legal Settlement	75,000.00	-	75,000.00
Cash Match Expenses	60,991.00	69,175.16	130,166.16
Lending Expenses	-	25,000.00	25,000.00
Transfer To/From Funds	1,653.84	-	1,653.84
Gains and Losses	-	12,500.00	12,500.00
Other Non-Cash Expenses	1,928.23	-	1,928.23
TOTAL EXPENSES BY FUNCTION	1,493,301.57	6,479,227.02	7,972,528.59

See accompanying notes.

NATIVE AMERICAN DEVELOPMENT CORPORATION
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2022

CASH FLOW FROM OPERATING ACTIVITIES	NADC	AICS	Total
Change in Net Assets	(103,856)	(43,273)	(147,129)
Adjustments to reconcile Change in Net Asset to Net Cash Flows provided by Operating Activities:			
Depreciation	65,211	-	65,211
(Increase)/Decrease in Assets:			
Accounts Receivable	(5,966)	16,665	10,698
Grants Receivable	(341,489)	-	(341,489)
Other Receivables	53,836	-	53,836
Prepaid expenses	(3,600)	-	(3,600)
Other Assets	95,523	-	95,523
Increase/(Decrease) in Liabilities:			
Accounts Payable	(25,332)	79,462	54,130
Accrued expenses	81,722	10,616	92,338
Deferred Revenue	505,472	-	505,472
NET CASH PROVIDED BY OPERATING ACTIVITIES	321,520	63,470	384,989
CASH FLOW FROM INVESTING ACTIVITIES			
Purchases of Property and Equipment	(178,532)	-	(178,532)
Purchases Received on Loans Receivable	(180,826)	-	(180,826)
NET CASH USED IN INVESTING ACTIVITIES	(359,358)	-	(359,358)
CASH FLOW FROM FINANCING ACTIVITIES			
Principal repayment of Debt	(196,900)	25,000	(171,900)
NET CASH USED IN FINANCING ACTIVITIES	(196,900)	25,000	(171,900)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(234,738)	88,470	(146,268)
CASH AND CASH EQUIVALENTS BEGINNING OF YEAR	4,461,382	70,631	4,532,013
CASH AND CASH EQUIVALENTS END OF YEAR	4,226,644	159,101	4,385,745

See accompanying notes.

NATIVE AMERICAN DEVELOPMENT CORPORATION
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
FOR THE YEARS ENDED SEPTEMBER 30, 2022

ASSETS	NADC	AICS	ELIMINATION	TOTAL
CURRENT ASSETS				
Cash and Cash Equivalents	4,236,807	159,101	-	4,395,908
Accounts Receivable	20,359	113,193	-	133,551
Related Party Receivables	31,040	-	(31,040)	-
Grants Receivable	994,295	-	-	994,295
Contracts Receivables	115,425	-	-	115,425
Notes Receivables - Current Portion	187,168		-	187,168
Prepaid expenses	16,669	-	-	16,669
TOTAL CURRENT ASSETS	5,601,764	272,293	(31,040)	5,843,017
PROPERTY AND EQUIPMENT				
Buildings	949,008	-	-	949,008
Equipment	156,927	92,686	-	249,613
Furniture and vehicles	52,135	-	-	52,135
Improvements	212,674	-	-	212,674
Leasehold improvements	87,802	-	-	87,802
Less : Accumulated Depreciation	(241,666)	(92,686)	-	(334,352)
TOTAL PROPERTY AND EQUIPMENT	1,216,880	-	-	1,216,880
OTHER ASSETS				
Investment in AICS	(97,340)	-	97,340	-
Other	2,150	-	-	2,150
Notes Receivable, Net of Current Portion and Allowance	751,866	-	(62,703)	689,163
TOTAL OTHER ASSETS	656,675	-	34,637	691,313
TOTAL ASSETS	**7,475,320**	**272,293**	**3,597**	**7,751,210**
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts Payable	263,537	65,692	-	329,229
Accrued Expenses	374,602	13,705	-	388,307
Deferred Revenue	4,628,313	-	-	4,628,313
Line of Credit	100,000	-	-	100,000
Related Party Note Payable - Current Portion	-	31,040	(31,040)	-
Long Term Debt - Current Portion	252,498	62,703	(62,703)	252,498
TOTAL CURRENT LIABILITIES	5,618,949	173,141	(93,743)	5,698,347
OTHER LIABILITIES				
Related Party Note Payable - Net of Current Portion	-	-	-	-
Long Term Debt - Net of Current Portion	796,647	-	-	796,647
TOTAL OTHER LIABILITIES	796,647	-	-	796,647
TOTAL LIABILITIES	**6,415,596**	**173,141**	**(93,743)**	**6,494,993**
NET ASSETS				
With Donor Restrictions	1,381,510		-	1,381,510
Without Donor Restrictions	(321,786)	99,153	97,340	(125,293)
TOTAL NET ASSETS	1,059,723	99,153	97,340	1,256,216
TOTAL LIABILITIES AND NET ASSETS	**7,475,320**	**272,293**	**3,597**	**7,751,210**

See accompanying notes.

NATIVE AMERICAN DEVELOPMENT CORPORATION
CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2022

	Without Donor Restriction	With Donor Restriction	Total	AICS	Elimination	Total
OPERATING REVENUE AND SUPPORT						
Grant Revenue	2,362	5,236,518	5,238,880	-	-	5,238,880
Private Grant Revenue	15,958	131,804	147,762	-	-	147,762
In-kind contributions	-	60,200	60,200	-	-	60,200
Consulting and contract Fees	220,949	909,341	1,130,290	281,686	(103,070)	1,308,906
Rental Income	67,079	-	67,079	-	-	67,079
Loan Fee and Interest Revenue	27,484	4,001	31,485	-	-	31,485
Other Revenues	1,120,381	72,595	1,192,976	-	-	1,192,976
Released from restrictions	6,387,933	(6,387,933)	-	-	-	-
Total operating revenue and Support	7,842,146	26,526	7,868,672	281,686	(103,070)	8,047,288
EXPENSES						
Management and General	1,493,302	-	1,493,302	-	(103,070)	1,390,231
Program services		6,479,227	6,479,227	300,881		6,780,108
Total expenses	1,493,302	6,479,227	7,972,529	300,881	(103,070)	8,170,339
CHANGE IN NET ASSETS	6,348,844	(6,452,701)	(103,856)	(19,194)	-	(123,051)
Net Assets, Beginning of Year	(380,297)	1,543,877	1,163,580	118,347	97,340	1,379,267
NET ASSETS, END OF YEAR	5,968,547	(4,908,824)	1,059,724	99,153	97,340	1,256,216

See accompanying notes.

NATIVE AMERICAN DEVELOPMENT CORPORATION
SCHEDULE OF FEDERAL EXPENDITURE
FOR THE YEARS ENDED SEPTEMBER 30, 2022

Federal Grantor/Pass-through Grantor/Program	CFDA #	Award Period	Grant #	Total Federal Expenditures
U.S. DEPARTMENT OF DEFENSE				
Direct Funding:				
Procurement Technical Assistance for Business Firms	12.002	10/01/2021-09/30/2022	SP4800-21-2-2198	605,425.00
Total U.S. Department of Defense				**605,425.00**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Funding:				
Substance Abuse and Mental Health Services Administraiton				
Standing Buffalo Strong - Year 3 of 5	93.243	6/30/2021 to 6/29/2022	1H79SM082169-01	506,329.67
Standing Buffalo Strong - Year 4 of 5	93.243	6/30/2022 to 6/29/2023	1H79SM082169-01	128,984.41
Billings Native Connections Yr2	93.243	07/31/2021-07/30/2022	1H79SM082707-01	181,380.86
Billings Native Connections Yr3	93.243	07/31/2022-07/30/2023	1H79SM082707-01	46,353.58
16 Mo Emergency Response	93.665	08/15/2021-9/30/2023	6H79FG000535-01M0(	297,550.60
Urban Indian Health & Wellness- 4 in 1_Year 4		04/01/2021-03/31/2022	H722IHS0247-01-01	227,158.80
Urban Indian Health & Wellness- 4 in 1_Year 1		04/01/2022-03/31/2023	H722IHS0247D-01-01	103,459.09
Opioid Pilot Project- Year 1	93.933	04/1/2021-03/31/2022	H1H5IHS0032-01-00	81,908.89
Opioid Pilot Project- Year 2	93.933	04/1/2022-03/31/2023	H1H5IHS0032-01-00	342,753.31
Office of Minority Health				
Demonstration Sites Year 1	93.137	09/30/2021-09/29/2022	1 CPIMP211313-01-00	329,756.86
Demonstration Sites Year 2	93.137	09/30/2022-09/29/2023	1 CPIMP211313-01-00	6,541.85
Total U.S. Department of Health and Human Services				**2,252,177.92**
U.S. DEPARTMENT OF AGRICULTURE				
Direct Funding:				
USDA Legal Summit	10.351	6/28/2019-9/30/2022	RBDG	5,000.00
Total U.S. Department of Agriculture				**5,000.00**
U.S. DEPARTMENT OF TREASURY				
Direct Funding:				
Rapid Response Program Yr1	21.024	06/15/2021 to 09/30/2022	21RRP057549	151,917.52
Total U.S. Department of the Treasury				**151,917.52**
U.S. SMALL BUSINESS ADMINISTRATION				
Direct Funding:				
7J Management and Technical Services Yr2	59.007	10/01/2020 to 9/30/2021	SBAOEDNA200007-01	3,847.77
Total U.S. Small Business Administration				**3,847.77**
U.S. Department of Commerce				
MBDA E-Commerce Phase II Yr1	11.804	09/01/2021 to 08/31/2022	MB21OBD8040244	149,602.33
MBDA E-Commerce Phase II Yr2	11.804	09/01/2022 to 08/31/2023	MB21OBD8040244	21,634.63
EDA Build Back Better-FBCF	11.307			-
Total U.S. Department of Commerce				**171,236.96**
Total Federal Funding				**3,189,605.17**

See accompanying notes.

NATIVE AMERICAN DEVELOPMENT CORPORATION
NOTES TO ACCOUNTS
FOR THE YEARS ENDED SEPTEMBER 30, 2022

Note 1 – Description of the Organization

The Native American Development Corporation (NADC) is a nonprofit organization established in 1996 and located in Billings, Montana. In 2001, NADC became a certified Native Community Development Finance Institution (CDFI) and in 2009, launched a Native Procurement Technical Assistance Center (PTAC) to assist entrepreneurs in navigating government contracting opportunities. Late in 2018, the Organization opened the Billings Urban Indian Health and Wellness Center (BUIHWC) to serve the American Indian population living in Billings and Yellowstone County through a range of culturally appropriate medical services.

NADC has historically and consistently remained an organization that works to create, stimulate, and advocate for Native American people and societies. The Organization was founded on the basic premise of "combating community deterioration, poverty, unemployment, racial discrimination and prejudice; to reduce neighborhood tensions; to relieve the poor, distressed and underprivileged within poverty-stricken Indian reservations" by providing programs and resources that seek to alleviate the underlying issues related to generational poverty in Indian Country.

Our mission is to be a high-quality, high-performing, sustainable community and economic development corporation providing the tools and resources necessary for individuals and families, businesses and communities in rural reservation and urban Native areas in Montana, Wyoming, North Dakota, and South Dakota to not just survive, but to thrive. We view this as a long-term commitment and continue to make progress towards this end by leveraging existing and new human and financial resources.

The Organization serves entrepreneurs, individuals, families, and regions working towards self-sufficiency, economic and social stability through core activity areas of: Technical Assistance; Business Lending; Health and Wellness; and Entrepreneurial Advocacy and Support. Our work is driven by a desire to provide a "hand up" and not a "hand out".

In 2011, the Organization created American Indian Consulting Services, Inc. (AICS), a for-profit subsidiary, which works closely with the Organization to provide services to Native American entrepreneurs. AICS is a wholly owned subsidiary, and the results of its financial operations are included in this consolidated report.

Note 2 – Summary of Significant Accounting Policies

Basis of presentation –The consolidated financial statements of Native American Development Corporation have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require Native American Development Corporation to report information regarding its financial position and activities according to the following net asset classifications:

> **Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of Native American Development Corporation's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Native American Development Corporation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Consolidated Financial statements – The consolidated financial statements include the accounts of Native American Development Corporation and American Indian Consulting Services. The entities are consolidated since Native American Development Corporation has both an economic interest in and control of American Indian Consulting Services through a majority voting interest in their governing board. The Native American Development Corporation also provides administrative services for American Indian Consulting Services. All significant interorganizational transactions have been eliminated.

Measure of operations – The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to Native American Development Corporation's ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Cash and cash equivalents – Native American Development Corporation's cash consists of cash on deposit with banks. Cash equivalents represent money market funds or short-term investments with original maturities of three months or less from the date of purchase, except for those amounts that are held in the investment portfolio which are invested for long-term purposes.

Concentrations of credit risk – Financial instruments that potentially subject Native American Development Corporation to concentrations of credit risk consist principally of cash and cash equivalents and investments. Native American Development Corporation maintains its cash and cash equivalents in various bank accounts that, at times, may exceed federally insured limits. Native American Development Corporation's cash and cash equivalent accounts have been placed with high credit quality financial institutions. Native American Development Corporation has not experienced, nor does it anticipate, any losses with respect to such accounts.

Grants receivable - The Organization is the recipient of various grant awards, some of which are of a cost reimbursement type and others are advance-funded. Revenue is recognized when the specified costs described in the grant agreements are incurred. Grants receivable represent amounts due from the various federal and nonfederal granting agencies for reimbursement of expenses for various programs. Management has determined that the receivables are fully collectible; therefore, no allowance for uncollectable accounts is considered necessary as of September 30, 2022. Amounts collected in advance of incurring specified costs are reflected as deferred revenues.

Due to/from related parties – In February 2015, NADC signed a note with American Indian Consulting Services, Inc. (AICS), a wholly owned subsidiary, whereby NADC agreed to loan AICS up to $100,000, with the proceeds to be used for start-up expenses. The note calls for interest to accrue monthly at an annual rate of 7.0%. The note was amended in May 2015 and July 2015, with a maturity date of November 15, 2024. The revised terms of the note require monthly principal and interest payments of $1,101.40, some outstanding back payments of which were added to the loan balance. The interest rate remained unchanged. As of September 30, 2022, the outstanding balance on this note was $79,329.60. The balance of this note has been eliminated on the consolidated statement of financial position. The amount in the Balance Sheet does not match the $79,329.60 as the loan was reissued in January 2023, and is a carryover from prior years of non-payment.

In August 2015, the Organization agreed to lend $295,546.30 to Northern Arapaho Tribal Industries (NATI), a wholly owned enterprise of the Northern Arapaho Tribe, for the purpose of installing fiber optic cable within the Wind River Indian Reservation. The note states payments are due monthly in the amount of $2,260.68 and the note accrues interest at a rate of 7.0% with a maturity date in 2030. The chairman of NATI's board of directors is also a member of NADC's board of directors. As of September 30, 2022, the outstanding balance on this loan was $291,370.30.

Property and equipment, net – Property and equipment are stated at cost at the date of purchase or, for donated assets, at fair value at the date of donation, less accumulated depreciation. Depreciation is calculated using the straight-line method over the lesser of the estimated useful lives of the assets or the lease term. The useful lives range from three to thirty-nine years. Native American Development Corporation's policy is to capitalize renewals and betterments acquired for greater than $5,000 and expense normal repairs and maintenance as incurred. Native American Development Corporation's management periodically evaluates whether events or circumstances have occurred indicating that the carrying amount of long-lived assets may not be recovered.

The Organization reports gifts of property and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash and other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Contributions – Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Grant Revenue – The Organization's grant awards are contributions which are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a deferred revenue.

In-kind donations – Native American Development Corporation received donated professional services of $19,520 for the year ended September 30, 2022. Such amounts, which are based upon information provided by third-party service providers, are recorded at their estimated fair value determined on the date of contribution and are reported as contributions in-kind and supporting services on the accompanying statements of activities and statements of functional expenses.

Functional expenses – The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program and related services benefited. Such allocations are determined by management on an equitable basis. Accordingly, salaries and related benefits have been allocated based on estimated time spent in program and supporting services. Other shared costs such as depreciation and occupancy expenses are allocated based on square footage occupied by program services.

Use of estimates – The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Income taxes –Native American Development Corporation is exempt from income tax under IRC section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. Native American Development Corporation has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. Native American Development Corporation has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

AICS is organized as a C corporation and is subject to taxation at the federal and state level. AICS applies generally accepted accounting principles for recognition of uncertainty in income taxes and prescribing a recognition threshold and measurement attribute for the recognition and measurement of a tax position taken or expected to be taken in a tax return.
In the course of its assessment, AICS has determined that it is subject to examination of their income tax filings in the United States and state jurisdictions for the three previous tax years. In the event that AICS is assessed penalties and or interest, these amounts will be charged to expense in the period when assessed.

Note 3 – Availability and Liquidity

The following represents Native American Development Corporation's financial assets at September 30, 2022 and 2021:

LIQUIDITY AND AVAILABILITY	
Cash and Cash Equivalents	4,395,908
Accounts Receivable	133,551
Less : Net Assets without Donor Restriction Deficit	(314,187)
Less : Net Assets with Donor Restriction	1,570,403
TOTAL	5,785,676

Native American Development Corporation's goal is generally to maintain financial assets to meet operating expenses. Native American Development Corporation has a $100,000 line of credit available to meet cash flow needs.

The Organization maintains a line of credit with First Interstate Bank in the amount of $50,000 with interest at 8.00%. The outstanding balance at September 30, 2022, was $50,000. The line of credit is partially collateralized by a savings account.

The Organization maintains a second line of credit with Wells Fargo of $50,000 with interest at 11.75%. The line of credit is not collateralized. As of September 30, 2022, the outstanding balance was $50,000.

Note 4 – Property and Equipment, Net

Property and equipment, net consisted of the following at September 31, 2022:

	Sep 30,2021	Additions	Deduction	Sep 30,2022
Property and equipments:				
Buildings and Improvements	1,042,062	119,621		1,161,683
Leasehold improvements	87,802			87,802
Equipment	190,702	58,911		249,613
Furniture and Vehicles	52,135			52,135
Construction in progress	57,500		57,500	-
Subtotal	1,430,201	178,531	57,500	1,551,232
Less : Accumulated Depreciation for				
Buildings & Improvement	90,996	34,703	-	125,699
Leasehold improvements	14,141	5,854	-	19,995
Equipment	58,803	18,138	-	76,941
Furniture and Vehicles	105,203	6,517	-	111,720
	269,143	65,211	-	334,354
TOTAL	**$ 1,161,058.00**			**$ 1,216,878.53**

Note: There is a historical correction in asset categorization of $15,890, from Building & Improvement to Leasehold Improvement.
For the years ended September 30, 2021 and 2022, depreciation expense totaled $53,681 and $65,211, respectively.

Note 5 – Note Receivable

The Organization extends notes to various tribal organizations within its service area using grant monies, revolving loan funds, and other loan proceeds. As of September 30, 2022, the Organization has 11 Notes Receivable totaling $724,913. Of these totals, approximately $209,080 in principal will mature in the coming years. Interest rates range from 4% to 8%.

There were no impaired notes or notes on nonaccrual status as of September 30, 2022. However, the Organization routinely reviews their notes receivable and evaluates each note for repayment. As a result, they had an allowance for note losses of $62,500 at September 30, 2022.

Long Term notes receivable consist of the following:

NADC Loan Portfolio	938,831
Less : Notes receivable - current portion	(187,168)
Less : Allowance for Loan Loss	(62,500)
Notes receivable - Long term Portion, Net of Allowance for Doubtful Accounts	689,163
Balance - Beginning of Year	62,500
Loans charged off	-
Bad debt expense	-
Balance - End of Year	62,500

The Organization considers loans impaired when, based on current information, it is probable that the Organization will not collect all amounts due in accordance with contractual terms of the loan agreement. This generally includes all loans over 180 days delinquent and other loans where management has received indications suggesting future nonperformance is likely. Loans that are deemed impaired are evaluated for impairment individually. Loans that are not impaired are evaluated for impairment collectively based on past loss experience, current economic risks and other relevant factors. During the year ended September 30, 2022, there were zero loans that were considered impaired and written off.

Note 6 – Lease Commitments

Effective June 1, 2018, the Organization entered into a five-year lease agreement to lease space in Billings on a per square foot basis. Total rent expense incurred under operating leases totaled $237,075 and $232,504 for the years ended September 31, 2022 and 2021 respectively.

For years subsequent to 2022, minimum annual future rental commitments under the lease agreements, are as follows:

OPERATING LEASE

Year ending September 30	
2023	152,106.45
	152,106.45

Deferred rent consists of the excess of the rental expenses on a straight-line basis over the payments required by the lease and is included in other liabilities in the statements of financial position. As of September 31, 2022 and 2021, the deferred rent liability balance was $95,000 and $96,000, respectively.

Note 7 –Net Assets

Net assets with donor restrictions were as follows for the years ended September 30, 2022 and 2021:

NET ASSETS WITH DONOR RESTRICTIONS

Northwest Area Foundation	300,000
MBDC (Restricted Amount)	40,800
CDFI Loan Program	1,040,710
Total	1,381,510

Note 8 – Employee Benefit Plan

The Native American Development Corporation has a SIMPLE IRA defined contribution plan covering all employees. The assets are held for each employee in an individual account maintained by an investment firm. Native American Development Corporation's match is 3% of each qualified employee's basic contribution. Plan contribution before non-vesting forfeiture incurred by Native American Development Corporation during the years ended September 30, 2022 and 2021 totaled $35,232 and $26,068, respectively.

Note 9 – Long Term Debt

Native American Development Corporation has the following notes payable as of September 30,2022:

Note payable to First Montana Title Co.; used to purchase new building; interest rate of 5.0%; requires monthly principal and interest payments of $3,800 which progressively increase with each passing year, and remaining outstanding balance due at maturity;matures March 2025.	1,049,145
Total long term Notes payable	1,049,145
Less : Current Portion	
Note Payable to Montana Department of Commerce, used to increase revolving micro-loan fund, interest rate of 2.2%, requires quarterly interest payments with balloon payment at maturity, matures June 2024; secured by revolving business micro loan depository account.	(240,000)
Others	(12,498)
Total long term Portion	796,647

Long term debt maturities are as follows:

Year ending September 30	
2023	54,590
2024	56,773
2025	444,041
2026	668,729
	1,224,133

Note 10 – Economic Dependency

The Organization received $5,238,880 in grant revenues from the United States federal government and private sources during 2022 for various grants and contracts. If the grants were terminated, without obtaining funding from alternative sources, the decrease in revenue could impair the Organization's operations.

Note 11 – Subsequent Events

Native American Development Corporation has evaluated subsequent events through May 10, 2023, which is the date the financial statements were available to be issued. Native American Development Corporation is not aware of any material subsequent events.

NOTES TO SCHDEULE OF FEDERAL EXPENDITURE

NOTE 1 GENERAL

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Native American Development Corporation under programs of the federal government for the year ended September 30, 2022. The information in this schedule is presented in accordance with requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Native American Development Corporation, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of Native American Development Corporation.

NOTE 2 BASIS OF ACCOUNTING

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 INDIRECT COST RATE

Native American Development Corporation has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. The Organization instead uses a provisional rate of 25.60% based on total direct costs less any capital expenditures.

MCKENZIE
FORENSIC AUDITORS, INC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Native American Development Corporation
Billings, Montana

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the consolidated financial statements of Native American Development Corporation (a nonprofit organization) and its subsidiary, which comprise the consolidated statement of financial position as of September 30, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated May 10, 2023. The consolidated financial statements of the subsidiary, American Indian Consulting Services, were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on the internal controls over financial reporting or instances of reportable noncompliance associated with American Indian Consulting Services.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Native American Development Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Native American Development Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Native American Development Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Native American Development Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

Native American Development Corporation's Response to Findings

Native American Development Corporation's response to the findings identified in our audit is described in the accompanying Management's Corrective Action Plan. Native American Development Corporation's response was not subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Native American Development Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Native American Development Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McKenzie Forensic Group, Inc.
Firm Audit License #: **AD67362**
Individual License #: **AC44080**

Principal: Nathaniel McKenzie, MBA, CPA, CVA, CFE, CAM

Fort Lauderdale
May 10, 2023

MCKENZIE
FORENSIC AUDITORS, INC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Native American Development Corporation
Billings, Montana

Report on Compliance for Each Major Federal Program

We have audited Native American Development Corporation's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022. Native American Development Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Native American Development Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Native American Development Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Native American Development Corporation's compliance.

Opinion on Each Major Federal Program

In our opinion, Native American Development Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Report on Internal Control Over Compliance

Management of Native American Development Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Native American Development Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Native American Development Corporation's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2022-002, that we consider to be significant deficiencies.

Native American Development Corporation's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Native American Development Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

McKenzie Forensic Group, Inc.
Firm Audit License #: **AD67362**
Individual License #: **AC44080**
Principal: Nathaniel McKenzie, MBA, CPA, CVA, CFE, CAM

Fort Lauderdale
May 10, 2023

NATIVE AMERICAN DEVELOPMENT CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2022

Section I – Summary of the Auditors' Results

Basic Financial Statements

1. Type of auditors' report issued: Unmodified

2. Internal control over financial reporting:

- Material weakness(es) identified? ___x___ yes _____ no
- Significant deficiency(ies) identified? _____ yes ___x___ none reported

3. Noncompliance material to basic financial statements noted? _____ yes ___x___ no

Federal Awards

1. Internal control over major federal programs:

- Material weakness(es) identified? _____ yes ___x___ no
- Significant deficiency(ies) identified? _____ yes ___x___ no

2. Type of auditors' report issued on compliance for major federal programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes ___x___ no

Identification of Major Federal Programs

CFDA Number(s)	***Name of Federal Program or Cluster***
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? _____ yes ___X___ no

NATIVE AMERICAN DEVELOPMENT CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2022

Section II – Financial Statement Findings

2022-001 Material Weakness in Internal Control - Audit Adjustments

Criteria or Specific Requirement: An internal control structure should be designed to identify adjusting journal entries, which are significant to an Organization's financial statements prepared in accordance with accounting principles generally accepted in the United States (GAAP).

Condition: As part of our audit, a number of adjustments and were proposed and recorded, significant in the aggregate, to properly state the consolidated financial statements in accordance with GAAP.

Context: During the audit, we identified various adjustments necessary to balance intercompany balances between Native American Development Corporation and its subsidiary American Indian Consulting Services (AICS).

Effect: We drafted several adjustments during the audit in order for balances to be materially correct.

Cause: Significant account balances were not reconciled to supporting detail.

Recommendation: McKenzie recommends a detail review of account balances on a periodic basis including the opening balances to the last audited financials. Implementation of a closing checklist would be beneficial to ensure all accounts are reconciled.

View of Responsible Official: See Management's Corrective Action Plan.

Financial Statement Findings:

2021-001 Material Weakness in Internal Control - Audit Adjustments

Criteria or Specific Requirement: An internal control structure should be designed to identify adjusting journal entries, which are significant to an Organization's financial statements prepared in accordance with accounting principles generally accepted in the United States (GAAP).

Condition: As part of our audit, a number of adjustments were proposed and recorded, significant in the aggregate, to properly state the consolidated financial statements in accordance with GAAP.

Context: During the audit, we identified various adjustments necessary across many different account balances including those between Native American Development Corporation and its subsidiary.

Effect: We drafted several adjustments during the audit in order for balances to be materially correct.

Cause: Significant account balances were not reconciled to supporting detail.

Recommendation: CLA recommends a detail review of account balances on a periodic basis. Implementation of a closing checklist would be beneficial to ensure all accounts are reconciled.

View of Responsible Official: See Management's Corrective Action Plan.

Federal Award Findings:

2020-002 ***Significant Deficiency in Internal Controls - Reporting - Late Audit Submission***

Funding Agency: All Federal Agencies

Title: All Federal Awards

Assistance Listing Number: All assistance listing numbers listed on the Schedule of Expenditures of Federal Awards.

Criteria or Specific Requirement: As required by the Federal Register notice datedJune 26, 2007, auditees are required to submit a completed Form SF-SAC, along with one complete reporting package to the Federal Audit Clearinghouse on/before the earlierof 30 days after receipt of the auditor's report or nine months after the end of the audit period. During 2020, this requirement was extended by six months for audits dueJune 30, 2022.

Condition: An SF-SAC report was not timely filed.

Context: Due to the COVID-19 pandemic and other extenuating circumstances the 2020 audit was not completed until April 2022. Management worked to engage a new CPAfirm and began the transition in late April and May 2022. Audit fieldwork was not able to begin until June 2022 based on the new firm's availability. Due condensed timeline from the late issuance of the 2020 audit, the 2021 audit was unable to be submitted to the Federal Audit Clearinghouse in a timely manner.

Questioned Costs: To be determined by grantor.

Effect: The Organization is at risk of jeopardizing the continued funding provided by the federal agency.

Cause: Delays in issuing the September 30, 2020 financial statements led to a delay in this audit.

Recommendation: CLA recommends the Organization implement processes to ensure tasks are being completed timely and ready to be presented for audit within a timeframe that allows for the audit to be completed timely.

View of Responsible Official: See Management's Corrective Action Plan.

Native American Development Corporation

17 North 26th Street Billings, Mt 59101 | P: 406.259.3804 | www.nadc-nabn.org

Financial Statement Findings – Corrective Action Plan 2022

2022-001 **Material Weakness in Internal Control - Audit Adjustments**

Recommendation: McKenzie recommends a detail review of account balances on a periodic basis including the opening balances to the last audited financials. Implementation of a closing checklist would be beneficial to ensure all accounts are reconciled. The context of this finding is specifically to balance the intercompany balances between Native American Development Corporation and its subsidiary American Indian Consulting Services (AICS)

Explanation of disagreement with audit finding: Only a few balances were in question and resolution was provided by the client. Some of the balances in question are a result of the accounting system and the inability to correct errors or to adjust within the QuickBooks system.

Action planned/taken in response to finding: NADC has purchased a new accounting package that will fit our needs and adjust to the organization's growth. It was been implemented on January of 2023. The accounts in question between AICS and NADC have been reconciled for the new system and the two companies are set up as separate entities with any revenue or expenditures being handled as intercompany transfers and balanced with the monthly close.

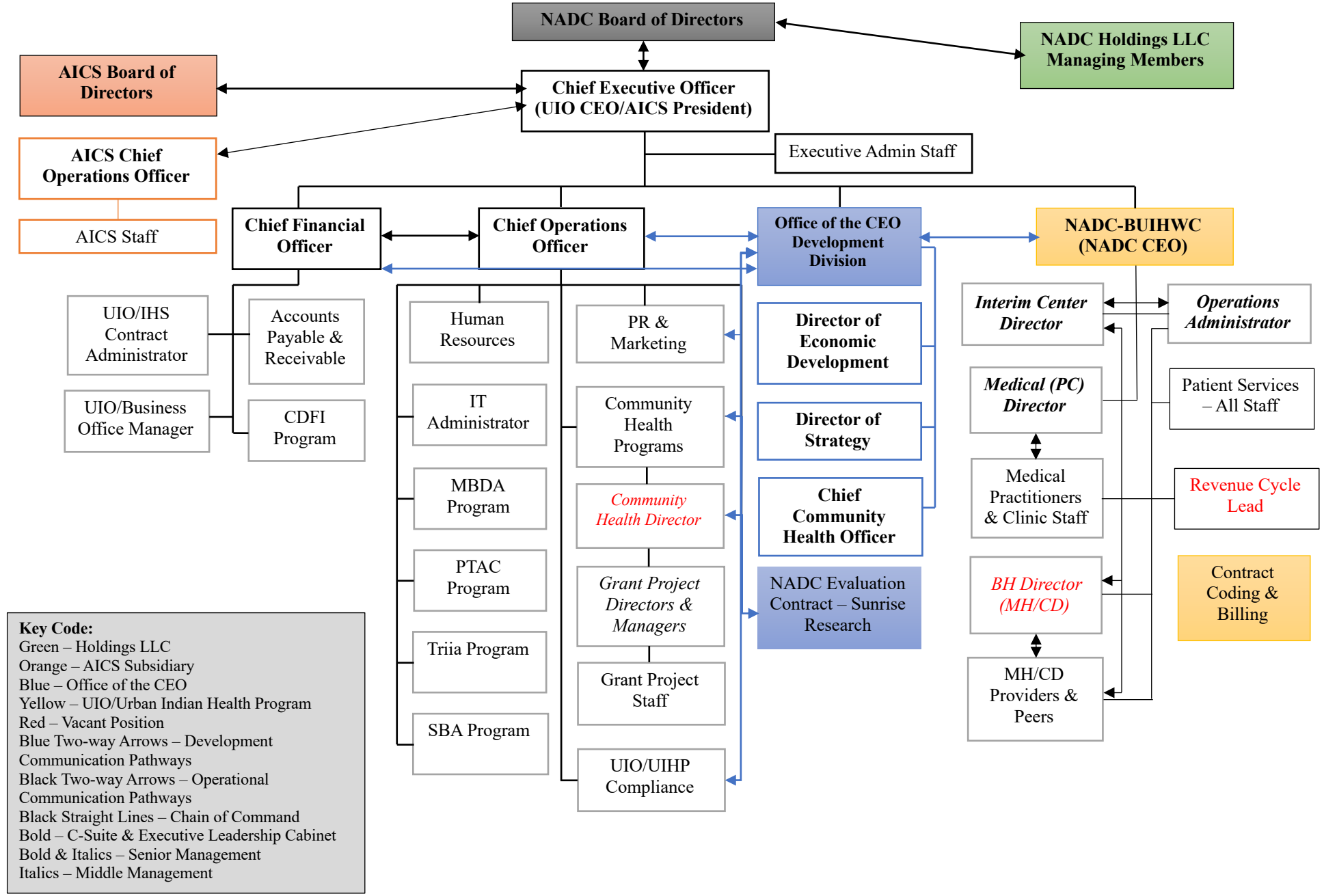
Name(s) of the contact person(s) responsible for corrective action: Marilyn Klein, CPA

Planned completion date for corrective action plan: 9/30/23

Signed: _____ Ben Sanders, CFO Signed: _____ Leonard Smith, CEO

If the Department of Health and Human Services has questions regarding this plan, please call Marilyn Klein, CPA at (406) 259-3804.

Native American Development Corporation – Organizational Structure



PROJECT SOURCES AND USES *Include all costs directly related to delivering this service or accomplishing this project.* *Must include all itemized costs above $500. Sources must equal total project costs.*					
Organization Name:	**Native American Development Corporation**				
Revenue Sources	*Source:*	*Source:*	*Source:*	*Source:*	*Total Project Cost:*
	HOME-ARP				
	$1,029,623	$	$	$	$
Is this source confirmed and committed to the project?	☐ Yes ☒ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
PROJECT STAFFING *Include all costs directly related to delivering this service or accomplishing this project.* ***If HOME-ARP funding will be used for Salaries / Wages, identify the source of all other funding for the position.***					
Job Title: Project Coordinator	$81,096	$	$	$	$
Job Title: Outreach Case Manager	$77,233	$	$	$	$
Job Title: Community Support Specialist	$64,375	$	$	$	$
Job Title: Special Projects Coord. (.2 FTE)	$14,923				
OPERATING COSTS					
Outside Provider Payments	$0	$	$	$	$
Supplies	$2,880	$	$	$	$
Insurance	$1,800	$	$	$	$
Printing	$900	$	$	$	$
Information Technology	$1,920	$	$	$	$
Travel	$0	$	$	$	$
Contract Services	$0	$	$	$	$
Other: Occupancy	$96,000	$	$	$	$
Other: Client Supports	$554,197	$	$	$	$
Other: Administration	$134,299	$	$	$	$
Grand Total:	**$1,029,623**	**$**	**$**	**$**	**$**
% of Budget Costs Considered Administration:				15%	

Provide a brief budget narrative for each line item identified above. Include an explanation and justification on costs per beneficiary.
Outside Provider Payments:
Supplies: $75 per month per 3.2 FTE for program-related supplies.
Insurance: $150 per month for general liability insurance
Printing: $75 per month printer contract for a network printer
Information Technology: $50 per month per 3.2 FTE
Travel:
Contract Services:

Other: Occupancy, $8,000 per month including market-rate rent and a proportionate share of the utilities
Other: Client Supports, to include allowable and unduplicated expenses such as: education services; employment assistance; financial assistance for rent, utilities, security deposits, and payment of rental arrears; food; transportation; and life skills training.
Other: Administration of 15% in lieu of the organization's Indirect Cost Rate of 27.7%
Eligible Supportive Service Activities $554,197 – which equates to an average per beneficiary of $1,583 Direct Provision of Services $475,426 – which equates to an average per beneficiary of $1,358

Native American Development Corporation

17th North 26th Street Billings, MT 59101 | P: 406.259.3804 F: 406.259.4569 | www.nadc-nabn.com

Billings Planning and Community Services
Community Development (CD) Board
2825 3rd Avenue North, 6th Floor
Billings, MT 59101

RE: Home-ARP Request of Qualifications (RFQ)

Native American Development Corporation is honored to provide the Home-ARP Request of Qualifications (RFQ) responses to help with informed decision-making on the funding allocation entrusted to the City of Billings under the direction of the City Council.

As such, please accept the following responses to the RFQ.

1. Please describe NADC's ability to maintain and manage multiple waiting lists.

   In keeping with the expectations of managing the distribution and equity of services, client waiting lists are organized much like patient waiting lists. Each department must conduct an initial intake assessment that captures individual demographic information, healthcare, housing, and other socio-economic or social determinants of health needs and priorities. When an individual is placed on a waiting list, the information is entered into an internal database tracking system. The tracking system includes the individuals' legal name, available contact information, the best way to reach individuals without reliable contact information, health, housing, and socio-economic indicators of needs are selected, service utilization, and is prioritized using a triage matrix (e.g., individual and others safety, non-emergent but urgent needs, emotional distressing situations or mental health crisis, non-emergent but critical risks). All efforts are made to provide an appointment with the wrap-around service team within 24 to 72 hours, depending on the date/time of the individual request for services. Every individual receives an appointment card that also provides essential contact information. In addition, each client works with the intake coordinator to complete an empowerment plan that helps identify all needs and what areas of supportive services are most important to the client to guide the care and recovery teams.

2. Please describe your policies and procedures for internal program referrals for clients (e.g., participants) within the organization.

   NADC's policies and procedures place client safety, medical necessity, and critical needs at the forefront of the prioritization of referrals. Much like medical or mental health triage, all policies and procedures require staff to screen for safety, additional risk factors, and protective mechanisms to determine the acuity and urgency of medical and other direct services. From the medical model, NADC Billings Urban Indian Health

and Wellness Centers uses an integrative and multidisciplinary approach, more commonly a warm hand-off, where individuals with emergent needs are immediately linked to 911, and those in urgent and immediate need receive same-day crisis intervention and stabilization support. Individuals in non-emergent or non-urgent situations receive an appointment within 24 to 72 hours. Individuals with stable situations but upcoming risks are scheduled using the next best available appointment, at most 1 to 2 weeks of wait time, depending on the department and provider availability. Like other healthcare organizations, some wait times extend up to 3 weeks, but NADC takes every measure to manage waitlists using same-day appointment options when other individuals call and cancel a scheduled appointment with medical, mental health, and chemical dependency providers. Finally, the wrap-around service team with the NADC Native American Empowerment Program (NAEP) is responsible for coordinating, following up, and monitoring timely appointments and services. NADC's administrative management also provides direct oversight to ensure the timeliness of services, client and patient safety, and high-quality relational experiences that improve outcomes.

3. Please describe NADC's understanding of housing discrimination and the "Fair Housing Act".

   NADC has a firm understanding of housing discrimination and the "Fair Housing Act" due to our commitment to serve identified needs of the clients we assist. Darrell LaMere is an NADC staff person with a passion for and experience in all aspects of Fair Housing and we have one current staff person, Maddison Wilhite, and two previous employees who have served as a testers for Fair Housing compliance.

   Mr. LaMere is the President of Montana Fair Housing, an anti-discrimination housing advocacy group. He is also on the Billings Salvation Army Advisory Board and a member of the Billings City Council's Human Relations Commission.

4. Has NADC's staff participated in any Fair Housing training in the last three years? If yes, please list training type(s), and date(s) of training.

   Annual in-service training – most recent October 2023

5. What procedures will NADC implement to collect follow-up client data?

   Our current NAEP follow up process includes completing a NOMS assessment six months after discharge. At the same time, our team keeps communication open on an ongoing basis through email, phone calls, text messages, and by asking for basic updates. It is part of our practice and values to remain a resource for the clients we serve, and they know they can come to us with a relapse or challenge of any kind. For the HOME-ARP program, we would implement a similar process, following the below structure:

   Conduct adapted (simplified) NOMS assessments at 3 months, 6 months, and after that, annually. Simplified NOMS (National Outcome Measures) assessment outline:

   A. Substance Use
   - Have you used any substances (alcohol, drugs) in the past 30 days?
   - Do you have any sober support, sponsorship, social support?

- Are you using any self-help such as Talking Circles, AA or other resources?

B. Employment/Education
- Are you currently employed or enrolled in an educational or vocational training program?

C. Physical Health
- How would you rate your overall physical health currently?
- Have you had any significant health issues or hospitalizations since your last assessment?

D. Mental Health
- How would you rate your overall mental health currently?
- Have you experienced symptoms of anxiety, depression, or other mental health concerns since your last assessment?

E. Housing Status
- What is your current housing situation within the last 30 days (e.g., stable, temporary, homeless)?
- If not homeless: are you renting or do you own, at sober living, staying with friends, other?

F. Social Connectedness
- Do you feel supported by family? Friends? Others in your community?

G. Legal Issues
- Have you had any new legal issues or involvement with the criminal justice system since your last assessment?
- Are you currently on probation or parole?

H. Access to Services
- Have you had any difficulties accessing mental health, substance use treatment, or other supportive services?
- Are there services you need that you have not been able to access?

I. Recovery or Treatment Goals
- Have you identified specific goals as part of your recovery or treatment plan?
- What progress have you made toward achieving these goals?

6. How will NADC continue to serve clients after the Home-ARP funding is fully expended?

NADC

Since the onset of COVID-19 the organization has built a successful delivery model for wraparound services, and we have seen a consistent need for these services to continue. For the past 28 months NADC was able to leverage funding from the Substance Abuse and Mental Health Services Administration to launch and refine a suite of services for homeless individuals and families or those at risk of homelessness. NADC operates a number of programs that support these clients, including recovery communities, peer support, restorative justice, housing equity, financial literacy, and other supportive services from a sustainability perspective. We will continue to seek funding, partnerships, and agreements to support these services from appropriate sources to continue this vital work prior to Home-ARP funding being fully expended. Future provision of this service delivery is important to the people being served, to this organization, and to the community as a whole.

7. Does NADC currently use the Homeless Management Information System HMIS? If not, is NADC willing to implement HMIS to meet program requirements?

   NADC does not currently use the HMIS. However, NADC is willing and has extensive experience implementing and integrating new information systems for client data collection, analysis, and management. NADC's information systems integrations include but are not limited to: electronic health records, laboratory information systems, grants management systems, financial information systems, funding agency data portals, and national database information systems to ensure the accuracy of data collection, practical analysis, performance metric, data management, and to support federal, state, and local funding allocation based on quantitative needs analysis.

8. After reviewing these additional questions, requirements, and clarifications, NADC does not want to adjust any of the supportive services activities proposed in the original application. However, we do intend to expand on the program as time and resources allow. This will include establishing a weekly schedule of additional on-site client support services such as financial literacy, healthy foods education, immunizations, medical services, and behavioral health services. Basically, creating a One-Stop Shop for a range of client-driven supportive services.

9. NADC is not hiring staff to carry out the Home-ARP supportive services. NADC's current positions were previously funded through a 16-month SAMHSA COVID-19 emergency response opportunity. The creative flexibility of these funds permitted NADC to create and refine the existing and proposed supportive services. As this SAMHSA funding concludes, NADC's impact evaluation highlighted the essential importance of the services proposed and requires additional funding to help continue these endeavors while pursuing a more suitable framework and other sources of funding. NADC is confident that with the Home-ARP funds we will be able to continue the delivery of services and secure additional funds through private and public funding sources. The development team is actively seeking funds that will allow service to be sustained.

10. In response to the position description and required Project Manager qualifications, NADC is in the process of updating the job description. Due to the process involved in updating we have not been able to complete this as quickly as needed.

    The organization currently employs two people who are qualified to serve as an interim PM and we will advertise for the PM position to ensure the integrity of the position requirements and the fiduciary responsibilities being entrusted to NADC. We also request input from a member of the City's Home-ARP Citizen advisory committee on the final job description as well as participation in the interview process to ensure that NADC meets or exceeds expectations for this pivotal position.

11. In response to what building is currently being rented to carry out these activities, and how the rent is currently being paid, and why Home-ARP is needed?

    The current NAEP positions are housed within the Billings Urban Indian Health & Wellness Center (BUIHWC) and over the past several years, NADC and Billings First Church have cultivated a strong

partnership with mission alignment. Home-ARP funds will be used to pay rent at First Church as NADC believes this is a more appropriate and well-established location for the provision of services in this proposal. Full execution of the proposed services will require more space than is available or feasible at BUIHWC and First Church is willing to be an active partner in this project.

Home-ARP funds are needed to pay rent in this larger, more suitable facility which can accommodate the range of supportive services requested to fulfill the intent of the funding and meet the needs of the homeless prevention supportive service activities.

Please let us know if you have any additional questions.

The NADC/BUIHWC/NAEP Team

#3

COMPLETE

Collector: Copy of Web Link 1 (Web Link)
Started: Tuesday, November 14, 2023 9:16:05 AM
Last Modified: Thursday, November 16, 2023 4:48:19 PM
Time Spent: Over a day
IP Address: 4.4.79.238

Page 1: Qualifications, Experience, & Capacity

Q1

Is organization staff familiar with the HOME-ARP Request for Qualifications Guidebook?

Yes

Q2

Contact Person Information:

Full Name	**Eric Owen**
Position Title	**Vice President, Public Health and Clinical Services**
Email	**eric.owe@riverstonehealth.org**
Phone Number(s)	**406-247-3365**

Q3

Organization Information:

Organization Name	**Yellowstone City County Health Department dba RiverStone Health**
Street Address	**123 S 27th**
City	**Billings**
State	**MT**
ZIP + 4	**59101**
Email Address	**eric.owe@riverstonehealth.org**
Phone & FAX Numbers	**406-237-3200, 406-247-3202**

Q4

Organization website: Please enter complete URL.

www.riverstonehealth.org

Page 2: Organization Type

Q5

Organization Type: Please select one of the following.

Other (please specify):
Quasi-governmental

Page 3: Nonprofit Documentation

Q6

IRS Determination Letter Acceptable formats PDF, JPG, JPEG

Respondent skipped this question

Q7

Current Bylaws Acceptable formats PDF, JPG, JPEG

Respondent skipped this question

Q8

Articles of Incorporation Acceptable formats PDF, JPG, JPEG

Respondent skipped this question

Q9

Governing body list: A list of the current Board of Directors or other governing body of the organization. The list must include the name, telephone number, address, occupation or affiliation of each member, and must identify the principal officers of the governing body. (Acceptable formats PDF, DOC, DOCX, JPG, JPEG)

Respondent skipped this question

Page 4: Organizational Details / Financial Information

Q10

Organizational chart: The chart must illustrate the organization’s administrative framework and staff positions. Acceptable formats PDF, DOC, DOCX, JPG, JPEG

Organizational%20Chart.pdf (248.4KB)

Q11

Most recent organizational audit or IRS Form 990. Acceptable formats PDF, JPG, JPEG

FY22%20Audit%20Report%20-%20RiverStone%20Health.pdf (2MB)

Q12

Treasurer / Financial Report through December 31. Acceptable formats PDF, JPG, JPEG

RiverStone%20Health%20Organization-wide%202022%20Financial%20Statements.pdf (103.9KB)

Q13

Unique Entity Identification (UEI) Number: A UEI is a number issued by the federal government's System for Award Management (SAM) to identify businesses and other entities that do business with the federal government. The UEI replaces the DUNS number. If your entity is already registered in SAM.gov, it has already been assigned a UEI number. Simply log into SAM.gov to access it. Entities intending to bid on contracts or grants directly from the federal government should visit SAM.gov and choose “Register Entity” to receive a UEI. Those who would like a UEI for sub-award reporting should choose “Get Unique Entity ID.” There is no cost to register for a UEI and it can usually be created within one business day. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.Enter your UEI number below.

GJ14HLKXRNR5

Q14

System for Award Management (SAM) Registration: SAM is an official website of the U.S. federal government. All entities that receive payment with federal funds from Community Development Division programs must be registered in SAM. There is no cost to register; Register Online. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.

Please click or enter the organization's SAM registration date:	**01/09/2024**

Q15

Commercial and Government Entity (CAGE) Code. A CAGE code is a unique identifier assigned to government agency suppliers, to government agencies themselves, and to organizations funded by federal grants.

CAGE Code:	**3SGV8**

Q16

Authorized Responsible Party Signature: This is the person with organizational legal authority to bind the organization in grant administration matters.

Full Name:	**Jon Forte**
Position / Job Title:	**President and CEO**
Phone Number	**406-247-3200**
Email Address:	**jon.for@riverstonehealth.org**

Page 5: Experience & Capacity

Q17

Describe the length of time the organization has been in operation and the organization's purpose. (500 characters maximum)

Since 1974, RiverStone Health has had a rich history of providing health services to our community, from our role as the health department to seeing patients in our medical and dental clinics. We provide training for doctors through our Residency program, and numerous services that improve community health. In our clinics, we serve all patients, regardless of ability to pay. We continue to meet the needs of our community and are engaged in community health concerns.

Q18

Describe the types of supportive services currently being provided by the organization. (2,000 characters maximum)

RiverStone Heath provides a broad range of outpatient health services to a diverse population of over 13,000 individuals annually. Community Health Center services are comprised of full scope-all ages primary care services including pediatrics, OB, case management/wrap-around support, insurance enrollment, dental, pharmacy, x-ray, integrated mental health, and outpatient substance abuse treatment services. Primary care services are provided in our primary facility in Billings, two Healthcare for the Homeless locations, and two school-based health centers in Orchard Elementary and Medicine Crow Middle School. Our Healthcare for the Homeless team provides direct patient care, street care, mental health, substance use treatment, and outreach services to unhoused individuals in our community. Public Health Services provided include WIC and home visiting nursing services offering support to pregnant individuals, families with young children, children in the foster care system and children with complex healthcare needs. Our Child Advocacy Center works hand-in-hand with law enforcement to support victims of sexual assault and their families through the process of testifying and case management support. RiverStone Health services are designed to be easily accessible to individuals from historically marginalized populations and employees receive specialized training in providing culturally responsive care to individuals from these populations. All RiverStone Health services are available to unhoused individuals and individuals at risk of homelessness. Year-to-date RiverStone Health has served 786 unhoused individuals in our primary care service. Pathways have been established to promote streamlined access for individuals who are victims of intimate partner violence, sexual assault, and human trafficking to ensure these individuals can safely use our services.

Q19

How many people has the organization served over the past 12 months? (whole numbers only; no ranges, no percentages)

13749

Q20

What percentage of those served meet criteria for at least one of the qualifying populations as defined in the HOME-ARP Notice: CPD-21-10? (decimal format to show the percentage [e.g., .25 for 25%; .5 for 50%; etc.])

0.57

Q21

Describe the organization’s experience and compliance with federally funded programs. (1,000 characters maximum)

We have extensive experience with federal, state, local and private funding. Federal funds support initiatives including our Federally Qualified Health Center (via multiple HRSA grants), HIV Services (Ryan White), WIC Services (USDA) and our collaborative health promotion activities through grants such as the CDC. The books are prepared in accordance with FASB. Award contracts are tracked in accordance with 45 CFR 75. The CFO completes fund withdrawal requests. The accounts payable staff ensure expenses are approved in alignment with RSH’s policies and procedures, including travel requirements. When grant funds are received, a new project is set up RSH’s financial reporting software, to allow invoices to be directly allocated to grant funds. Reports are easily generated funds need to be requested or reports need to be submitted. The program manager works closely with fiscal to ensure deadlines are met and reports are accurate.

Q22

Describe the agency’s policy for maintaining confidentiality of individuals and families served. (1,000 characters maximum)

We are a HIPPA covered entity. Our privacy and security policies are reflective of that. We manage all information in accordance with HIPPA.

Q23

Describe the organization's policies, procedures, and experience in each of the following three areas: (1,500 character maximum for each)

Financial Management & Accountability	**The books are prepared in accordance with FASB. Award contracts are tracked in accordance with 45 CFR 75. The chief financial officer, CFO, completes fund withdrawal requests. The accounts payable staff ensure expenses are approved in alignment with RSH's policies and procedures, including travel requirements. When grant funds are received, a new project is set up in Great Plains (GP), RSH's financial reporting software, to allow invoices to be directly allocated to grant funds.**
Personnel Management	**We have a dedicated human resources department that oversees policies and procedures for the organization in relationship to hiring, disciplinary action, code of conduct and salary and benefits.**
Procurement & Purchasing	**We have dedicated purchasing staff and policies and procedures that require supervisory/managerial approval. Supervisors/Managers are also responsible for review of budgets to ensure aligned purchases and accuracy of expenses.**
Recordkeeping & Reporting	**Program staff are responsible for documenting activities, progress and outcomes per funder requirements. These are overseen by program managers and reviewed regularly. Program managers work alongside the fiscal team to ensure activities and expenses align. Program and fiscal staff also review expenses, invoicing, drawdowns, and remaining balances to ensure accuracy and fidelity.**

Q24

If the organization currently manages grant funding, describe the method for tracking staff time on grant-specific tasks. (500 characters maximum)

Staff accounting record salaries/wages, fringe benefits, and overhead entries. Payroll assists with salary/wage and fringe benefits entries. Timesheets include separate projects for employees to code time to; payroll time sheets are collected on a bi-weekly basis.

Q25

Describe the standards the organization uses for code-of-conduct covering conflicts of interest and governing the actions of its officers, Board of Directors, and employees. (2,000 characters maximum)

RiverStone Health's code-of-conduct is rooted in our mission to "improve health, life and safety" and uses the framework of "we provide S.E.R.V.I.C.E.: stewardship, excellence, respect, vision, integrity, customer focus, and education." Each of the areas is broken down with specific definitions accompanied by examples of desired and expected behaviors. For example, stewardship is defined as, "the conducting, supervising, or managing of something; and the careful and responsible management that's entrusted to one's care. To do this I/we will: recognize my role and responsibilities in management of equipment, time, supplies, and people; be mindful and proactive in the things directly and indirectly responsible for; accept ownership of my work and the mission of RSH in service to the community; demonstrate accountability for the success of the organization. All employees review these during onboarding and annually and sign an acknowledgment of receipt and agreement to follow the behavior standards. Additionally, individuals on any RiverStone Health boards and its officers are required to disclose any potential conflicts of interest and sign a conflict of interest statement when voted on to a board and/or upon hire. Conflict of interest statements are re-signed annually.

Q26

Does the organization carry fidelity bond coverage for responsible officials?

Yes

Page 6: Certifications / Authorization / Signature

Q27

CERTIFICATIONS: Please certify compliance with each of the following by checking the box next to each:

Funded activities must exclusively benefit individuals and families in qualifying populations in the City of Billings.

,

Subrecipients must prevent the duplication of funds to prevent fraud, waste, and abuse by verifying a qualifying household is not already receiving the same eligible supportive service or has been approved to receive the same service through another program or service provider. Subrecipients must immediately repay the City of Billings for assistance that is determined to be duplicative.

,

Subrecipients must maintain procedures to prohibit employees, board members, and officers from using their positions for a purpose that has the appearance of being motivated by a desire for private gain for themselves or others.

,

Financial records, supporting documentation, statistical records, and all other records pertinent to funding shall be retained for a period of five years following completion of project/activity.

,

Subrecipients shall comply with the Fair Housing Act, HUD regulations, and the Montana Human Rights Act prohibiting employment, contracting, and beneficiary discrimination based on: Disability - includes people with HIV / AIDS and people in recovery from alcohol / drugs; Race / Color; Religion; Religious Belief; Sex - includes protection against sexual harassment; Familial Status - includes the presence of children under the age of 18 and/or pregnancy; National Origin; Sexual Orientation; Gender Identity; Marital Status; Creed; and Age.

,

Subrecipients hiring personnel to carry out HOME-ARP activities, follow all Equal Employment Opportunity (EEO) policies. These may include the documentation of advertising methodology, demographics for interviewees, and reasons for the hiring decision; to the greatest extent feasible, direct all employment, contract, and training opportunities to low- and very-low-income persons and businesses, including seasonal and temporary employment opportunities; and recruit potential employees residing in lower-income areas and those residing in public or federally assisted housing. Required documentation includes: a summary of the

number of applicants for each position; the number that are minorities, women, and/or disabled; reasons for the hiring decision; personnel policies; and employee training, promotion, and salary levels.

,

Subrecipients must not contract with, hire, or employ an individual in the United States knowing that the contractor or individual is not authorized with respect to such employment.

,

Subrecipients are required to comply with the policies, guidelines, and requirements of the Uniform Administration, Cost Principles that require costs be necessary and reasonable, and Audit requirements set forth in 2 CFR Part 200.

,

Funds, materials, property, or services, provided directly or indirectly through HOME-ARP, cannot be used for partisan political activity, or to further the election or defeat of any candidate for public office.

,

All procurement transactions regardless of whether negotiated or advertised, and without regard to dollar value, shall be conducted in a manner providing a maximum degree of open and free competition.

,

Organizations that are directly funded under the HOME-ARP program may not engage in inherently religious activities, such as worship, religious instruction, or proselytization, as part of the programs or services funded through HOME-ARP. If an organization conducts such activities, the activities must be offered separately, in time or location, from the programs or services funded under HOME-ARP, and participation must be voluntary for the beneficiaries of the HOME-ARP programs or services.

Q28

Upon request, applicant agrees to furnish copies of liability insurance coverage, fidelity bond coverage for principal staff handling the organization’s accounts, and payment of payroll taxes and worker’s compensation insurance coverage, as required by Federal and State laws.

Yes

Q29

Upon request, applicant agrees to furnish copies of commitment letters for other funding sources.

Yes

Q30

Upon request, applicant agrees to furnish copies of accounting records and other financial documentation.

Yes

Q31

Signature of Authorized Responsible PartyEntering your full name in the box below will convey the same meaning as a wet signature.

Jon Forte, President and CEO

Q32

Request for Qualification - Part 1 Submittal Date

Please enter or click today's date below: **11/16/2023**

#4

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Monday, November 13, 2023 9:24:38 AM
Last Modified: Thursday, November 16, 2023 5:24:06 PM
Time Spent: Over a day
IP Address: 4.4.79.238

Page 1: Supportive Service Program & Activities

Q1 **Yes**

Have you completed and submitted the HOME-ARP Request for Qualifications - Part 1 online form?

Page 2: Supportive Service Program & Activities

Q2

Organization Name. Must be the same as entered in the Part 1 - Qualifications online form.

3. Yellowstone City-County Health Department dba RiverStone Health

Q3

Please provide the proposed supportive service program location: (please be specific)

Street Address	**123 S 27th**
City	**Billings**
State	**MT**
Zip Code + 4	**59101**

Q4 **Yes**

Is the program location within the Billings city limits?

Q5

Which qualifying populations does your agency propose to serve with HOME-ARP funds? (choose one or more)

Homeless, as defined in 24 CFR 91.5,

At Risk of Homelessness, as defined in 24 CFR 91.5,

Fleeing, or Attempting to Flee, Domestic Violence, Dating Violence, Sexual Assault, Stalking, or Human Trafficking

,

Other Populations including: Other families requiring housing assistance services to prevent homelessness, or those at greatest risk of housing instability

,

Veterans and Families that include a Veteran Family Member that meets the criteria for one or more of the qualifying populations

Q6

Which eligible supportive service categories does your agency propose to carry out? (choose one or more)

McKinney-Vento Supportive Services (see McKinney-Vento Homeless Assistance Act)

,

Homeless Prevention Services

Q7

Which eligible activities associated with the above service categories does your agency propose to implement? Full descriptions of activities can be found in HOME-ARP Supportive Services: Eligible Costs & Services (Please choose at least one of the following)

Mental Health Services,

Outpatient Health Services,

Outreach Services,

Substance Abuse Treatment Services,

Transportation,

Case Management

Q8

Describe the need for the proposed supportive services at your organization in relation to homeless prevention and increasing housing stability. (1,000 character maximum)

As a patient-centered medical home, we meet individuals where they are. Services offered to those being served at RiverStone Health begin with access to behavioral (including substance misuse treatment and counseling) and physical health services. While providing access to mental and physical health services the door to identifying additional needs and navigation is opened. With the trust of a healthcare providers, we can identify additional supports like case management to move individuals toward stability. Funds will cover non-reimbursed supportive services. Funds will be used where all other funding is exhausted.

Q9

Is the above-stated need identified within the City of Billings' HOME-ARP Allocation Plan?

Yes

Q10

Please estimate the number of qualifying HOUSEHOLDS your agency expects to serve with HOME-ARP supportive services in one year. (Whole numbers only; no ranges, no percentages; a single individual = one household; one family = one household)

775

Q11

What is the organization's timeframe in MONTHS for carrying out the proposed activity? Please enter a whole number (no comma, decimal point, etc.)

72

Page 3: Organizational Experience and Capacity

Q12

Provide a detailed description of the organization’s ability to serve the identified qualifying population(s). Describe similar projects or activities that have been / are being successfully carried out at the organization, as well as sources of funding for the programs or activities. (2,000 character maximum)

RiverStone Health, has served the community since 1974. It has had a dedicated Healthcare for the Homeless program since 1992. Clinic services are offered in various outreach settings including schools and surrounding community satellite clinics. Sources of funding for these programs include federal grants and fees for services. Grants include a HRSA Federally Qualified Health Center grant, which provides base funding, but does not cover many of the staff salaries needed to provide services such as those provided through our dedicated Healthcare for the Homeless Clinic. Healthcare for the Homeless has a primary clinic location and does outreach to unhoused individuals at various locations throughout the community.

Q13

Please explain any identified obstacles to carrying out this activity prior to the expenditure deadline of September 30, 2030. (1,000 character maximum)

None anticipated. We have a long history of service to our community with established business and fiscal practices. A barrier could be provider and nursing shortages, which we have navigated in the past.

Q14

Describe how the organization plans to market the program to participants to ensure people know how to access services or resources. (1,000 character maximum)

We have a dedicated communications team that uses mixed methodologies to publicize services. We anticipate continued relationships with other service organizations and regular outreach specifically among other providers service unhoused individuals, families and youth. We are a member of the Continuum of Care Coalition as well as the Substance Abuse Coalition allowing for ongoing connection and communication.

Q15

The City has not implemented a preference for any qualifying populations or subpopulations. Describe how the agency will maintain a waiting list of any program participants and/or a waiting list for services. (1,000 character maximum)

We utilize clinic scheduling and regular outreach services. We will schedule or will provide point-in-time on demand services to clients and patients. We currently have locations for service that support the City of Billings at our main clinic, Healthcare for the Homeless location and regular services at St. Vincent de Paul.

Q16

Describe how the agency will verify a program participant meets at least one of the qualifying populations prior to service approval. (1,000 character maximum)

We formally register our patients/clients. During the registration process we ask them for their housing status. If a person self identifies as unhoused, they automatically qualify for no out-of-pocket expenses. We use verbal attestation as our verification.

Q17

How will the organization verify the income of the individuals / households served?Check all that apply.

Federal Tax Forms,

Pay Stubs,

Client Self-Report

Q18

Describe how the agency will assess duplication of benefits, including a process for verifying that a program participant is not currently receiving and/or been approved to receive the same service through another funding source. (1,00 characters maximum)

Funding made available through this program will only support those who are un-insured and/or under-insured individuals (unhoused, and at risk of homelessness), thus no billing for services will be available.

Q19

Has any program participant been required to repay due to an overpayment and / or duplication of funds at your agency? If yes, how were repaid funds reinvested into another program participant and / or activity?

No

Q20

Describe the methods or programs the agency will use to document and verify a program participant's eligibility. (1,00 characters maximum)

At the point of registration we ask them to disclose housing status; HCH has access to the coordinated entry system to verify whether the person is already being served by another entity. We are also a member of the Continuum of Care Coalition.

Page 4: Financial & Staffing

Q21

What is the total HOME-ARP funding requested for supportive service activities? (Please enter whole numbers in each field (no dollar sign, comma, decimal point, etc.)

For supportive services activities:	**0**
For the direct provision of services:	**200000**

Q22

If included in the project budget, will the cost of labor or supplies and materials be incurred in directly providing supportive services to program participants? (i.e., direct provision of services)

Yes

Q23

If the direct provision of services will be funded, please describe the employee positions to be funded, percentage of time dedicated to the activity, qualifications, and duties in carrying out the proposed activity. (500 characters maximum)

1 Behavioral Health: either LCPC/LCSW treats mental, emotional or substance issues. Therapy, crisis intervention, case management, client advocacy, prevention/education. MA/MS in psychology, counseling, social work or related. 1 Patient Access: Schedules, patient info EHR, answers questions, refers to resources. High School Diploma/GED. .5 Care Manager: identify barriers, navigate interplay between physical/mental health, social issues and resource needs. BA social work or related.

Q24

Upload job descriptions and resumes of any staff that will directly carry out supportive service activities for program participants.

Job%20Descriptions%20and%20Resumes.pdf (3.4MB)

Q25

Identify the organization's key staff members that will be responsible for HOME-ARP activity oversight, implementation, financial management, and quarterly reporting. Please include specific titles and qualifications. (1,000 characters maximum for each)

Activity Oversight:	**Joan Brewer, Senior Director of Operations, Clinic, RiverStone Health; Trained as a mastered prepared registered nurse, Joan has multiple years of experience in various clinical and medical leadership roles in the Billings area and other parts of the country. Her work includes decades of experience in supervision, team leadership as well as project and initiative execution.**
Implementation:	**Misty LaFranier, Healthcare for the Homeless Clinic Manager; Misty is trained as a master prepared registered nurse. She has experience with supervision as well as serving at-risk and marginalized populations in traditional nursing capacities and case management and home visiting.**
Financial Management:	**Financial Management: Shanna Zier, Interim Chief Financial Officer; A professional with degrees in financial management and accounting with decades of experience in accounting law, regulation and communication. Shanna has federal security clearance and a magnitude of leadership experience as well as institutional knowledge at RiverStone Health.**
Quarterly Reporting:	**Joan Brewer, Senior Director of Operations, Clinic, RiverStone Health; Trained as a mastered prepared registered nurse, Joan has multiple years of experience in various clinical and medical leadership roles in the Billings area and other parts of the country. Her work includes decades of experience in supervision, team leadership as well as project and initiative execution.**

Q26

If awarded HOME-ARP funding, will the organization hire new staff to implement the project? If yes, the organization must comply with low-income recruitment regulations for positions supported, either in part or in full, with federal funding. Recruitment efforts must include targeting low- and very-low-income individuals, and race/ethnicity documentation must be provided on applicants for any positions supported by federal funding.

No

Page 5: New Staff Positions

Q27

Respondent skipped this question

Please upload job descriptions for each new position.
Acceptable formats PDF, DOC, DOCX, JPG, JPEG

Page 6: Sources & Uses

Q28

Please upload your completed Sources & Uses spreadsheet. Acceptable formats PDF, JPG, JPEG

HOME-ARP%20Sources%20and%20Uses.pdf (173.5KB)

Page 7: Authorization / Certification / Signature

Q29

Please upload the Authorization to Request Funds documentation, signed by the organization's Authorized Responsible Entity. Acceptable formats PDF, JPG, JPEG

AuthorizationRequestFunds_2023.11.pdf (198.7KB)

Q30

Signature: Typing your full name in the box below will be considered signing.

Shanna Zier, Interim Chief Financial Officer

Q31

HOME-ARP Request for Qualifications - Part 2 Submittal Date

Please click or enter the date **11/16/2023** below:

RiverStone Health Clinic Board
Vice President of Clinical Operations Report

October 2023

Funding, Grants, and Contracts

- ARPA "H8F" grant: One time funding of $3,341,250.00 for COVID mitigation and response. Grant is being used to fund purchasing supplies, equipment, pay for staff time and staff related expenses, and complete renovations at Worden.
    - Supplies continue to arrive as supply chain allows. Generator installation has started.
    - Quarterly report has been submitted
- Base Grant "H80" and 330H:
    - We received notification from HRSA that our Operational Site Visit is tentatively scheduled for between July-September 2024. The HRSA team is generally on-site for about a week.
        - Staff attending an OSV prep webinar in November.
    - Our H80 grant annual progress report is due 11/3/23.
        - Work in progress to submit on time.
- City of Billings HOME-ARP Funding: The city has released an RFQ for Billings based organizations who can provide supportive services to unhoused individuals. The city has received a grant to fund approx. $1.2MM of supportive services. We will have staff attending a technical assistance session on October 18th and then we will determine if we are going to submit an RFQ.

Staffing

- We are holding on filling vacant MA positions while we right-size our MA staffing to available/scheduled provider time.
- We have 4 RN and 2 care manager vacancies that we are actively recruiting to fill.
- Joan, Blake, and I have been conducting a series of listening sessions with staff working in the Billings location in preparation for the Kaizen and to further our orientation in our (relatively) new leadership roles. We are using the IHI Joy in Work Framework to conduct the sessions and follow-up.
    - Next round of listening sessions is scheduled for early November.

Facilities

- Generator installation work is ongoing.

Policies, Procedures, Compliance, and Risk Management

- FTCA Redeeming: We've started the 2024 FTCA redeeming application process. Applications are due 6/23/23.
    - Our redeeming application is complete and ready to submit pending board approval.
    - Application has been submitted and we have been providing supplemental documentation as requested.

- We received our notice of FTCA deeming for 2024.

General Operations

- We've contracted with a company (Ero) to assess our use of eCW and provide recommendations on how we can optimize it's use. Ero started their assessment this week with fact finding meetings. They will be on-site next to shadow our staff and see how they use eCW in real time. They will then provide us with recommendations by the end of July. At that point we will develop a remediation plan.
  - Recommendations are being provided on July 14th and I will provide a verbal summary of recommendations during the meeting.
  - Recommendations were received from the vendor and evaluated by Senior Leadership in consultation with content experts. Senior leadership weighed many factors and decided to start the optimization process in two areas where significant deficits were identified in the way ECW is currently configured: rebuilding the dental and billing office modules.
  - Dental module and billing office module rebuild work has started and modules will roll out the last week of October.
- We were approached by Catholic Social Services to house a 0-3 boutique service. They will be on-site 2 ½ days a week to distribute free clothes, diapers and other infant care products for free to families.
- We have been actively involved with the City of Billings in educating the public on the public health benefits of parks leading up to the Parks, Recreation, and Trails bond being on the ballot this November.
- In October we confirmed that we are a registered provider in the VA's community provider program.
- Several CHC and PH employees are engaging in the work around the Behavioral Health for Future Generations Initiative funded by the state legislature.
- On October 11th we hosted our Women's Fair highlighting the various services we have available for women and families.
- We've made the decision to move forward with a new credentialing software package, RegLantern. This product also has functionality to help with operational sight visit and FTCA coverage compliance. We will be implementing this new system in November-December.
- Public Health and CHC leadership continue to collaborate on streamlining connections between services offered to pregnant women.

Respectfully submitted,

Eric Owen
Vice President of Public Health and Clinical Services

RiverStone Health Clinic
Financial Report for the Board
October 21, 2023

Finance Committee Meeting

The Finance Committee of RiverStone Health Clinic met on October 13, 2023.

The meeting was called to order at 10:30 a.m. by committee chair Dale Anderson.

Staff present at the meeting included Eric Owen, John Felton, and Shanna Zier.

September 2023 Financial Statements

The September 2023 financial statements were reviewed and discussed. Highlights and significant variances included in the financial statements are summarized in the "Financial Statement Highlights" section following later in this report and as noted on the financial statement dashboard report included with the board packet.

Cash noted on the balance sheet at the end of September totaled approximately $6,100,000 and is being held together with RiverStone Health's other cash reserves in an overnight sweep account. The grant draw-down process remains up-to-date as discussed previously. There were no capital purchases in the month of September.

The September statement of revenue and expenditures reflects net operating revenue of approximately $311,000 which was above the $161,000 amount budgeted for the month. Patient services revenue totaled $1,185,000 compared to budget of $1,183,000 for the month. While patient services revenue is slightly over budget for the month, the bulk of this variance is due to high Medicare revenue. There has been a change in billing/coding for Medicare claims. Claim amounts are now being adjusted after payment is received rather than an adjustment to the Medicare PPS Rate prior to claim submission. This results in higher Medicare revenue in the month of service and a larger contractual adjustment in the month payment is received. Medicare revenue for September totaled $551,000 compared to budget of $230,000. We are continuing to see a decreasing trend in Medicaid revenue along with an increasing trend in Self Pay revenue, likely attributed to Medicaid unwinding. YTD Medicaid revenue was approximately $392,000 below budget, while YTD Self Pay revenue was approximately $93,000 over budget. Through September, Medicare revenue was 46% over budget, Medicaid revenue was 17% below budget, Insurance revenue was 3% below budget, and Self Pay revenue was 13% above budget. Through September, other revenue is over budget by about $280,000 mainly due to 340B revenue. Through September, 340B revenue was about $261,000 over budget and 340B supplies were about $38,000 over budget. Contract/grant revenue is slightly under budget through September. This is due to the timing of budgeted revenue for ARPA H8F grant revenue. Through September, we have recognized $69,000 in revenue associated with this grant.

Salaries and benefits expense was $60,000 below budget in September and is about $142,000 below budget for the YTD period. This variance is largely from vacancies in new positions anticipated in this year's budget that have not yet been filled yet. Bad debt expense is higher than budgeted as we work through the older A/R balances. Through September, this totaled $164,000 compared to a budget of $59,000.

A breakdown of operating results at the various medical clinic locations *(excluding Ryan White)* for the month of **September 2023** is as follows:

	Revenue	Expense	Net
Main Clinic (inc HCH sites)	$1,606,273	$1,343,431	$262,842
Bridger Clinic	$69,181	$58,658	$10,523
Joliet Clinic	$50,362	$35,980	$14,382
Worden Clinic	$56,688	$64,865	($8,177)
Orchard School Clinic	$25,248	$25,015	$233
MCM School Clinic *	$58,452	$39,443	$19,009

* inclusive of SD2 AWARE contract

The dental clinic reflects net operating revenue of approximately $14,000 in the month of September (versus a budgeted amount of approximately $43,000). Net patient services revenue is about $30,000 over budget for the month. Salaries and benefits are approximately $18,000 over budget and bad debt expense is approximately $25,000 over budget for the month of September.

Additional comments are also included on the financial statement dashboard that were distributed in the board packet.

City of Billings HOME-ARP Funding Update

The City of Billings has released an RFQ for Billings based organizations who can provide supportive services to unhoused individuals. The city has received a grant to fund approx. $1.2 million of supportive services. Staff recently attended a technical assistance session on October 18th and we are planning to submit an RFQ to be eligible for this funding.

After review and discussion of the attached financial statements and related information, the Finance Committee is recommending acceptance of the September 2023 financial statements as presented herein. The Finance Committee is also recommending approval of the RFQ for the City of Billings HOME-ARP Funding.

There being no further discussion the meeting was adjourned at 11:03 a.m.

RiverStone Health
Balance Sheets
As of December 31, 2022 and June 30, 2022

	12/31/2022	6/30/2022
ASSETS & DEFERRED OUTFLOWS		
Operating Cash	$8,556,725	$7,812,575
Cash on Deposit with Yellowstone County	779,031	308,789
	9,335,756	8,121,364
Accounts Receivable	4,783,666	4,470,872
Less Allowance for Billing Adjustments & Bad Debts	(1,079,863)	(832,839)
	3,703,803	3,638,033
Grants Receivable	671,408	2,055,320
Contracts Receivable	3,088,236	2,640,488
Taxes Receivable	0	38,891
Interest Receivable	26,247	55,937
Other Receivables	226,240	49,720
Inventory	947,125	764,525
Prepaid Expenses	545,028	407,162
Total Current Assets	**18,543,843**	**17,771,440**
Fixed Assets		
Property, Plant & Equipment (at cost)	7,017,673	6,858,909
Accumulated Depreciation	(3,882,219)	(4,689,293)
Net Fixed Assets	**3,135,454**	**2,169,616**
Other Long-Term Assets (due from YHP)	6,878,243	6,878,263
Leased Assets, net	25,808	25,808
Deferred Outflows (pension contributions & adjustments)	4,376,635	4,376,635
TOTAL ASSETS & DEFERRED OUTFLOWS	**$ 32,959,983**	**$ 31,221,762**
LIABILITIES, DEFERRED INFLOWS & NET ASSETS		
Accounts Payable	$1,459,398	$1,483,507
Wages & Benefits Payable	1,096,039	985,300
Unearned Revenue	2,674,334	1,495,158
Accrued Vacation & Sick Leave	2,061,461	2,276,271
Lease Liability	25,373	25,373
Total Current Liabilities	**7,316,605**	**6,265,609**
Net Pension Liability	15,932,514	15,932,514
Deferred Inflows (pension adjustments)	6,569,761	6,569,761
TOTAL LIABILITIES & DEFERRED INFLOWS	**29,818,880**	**28,767,884**
Net Assets		
Current Year Net Revenue Over (Under) Expenses	687,225	
Balance at Beginning of Year	2,453,878	
Total Net Assets	**3,141,103**	**2,453,878**
TOTAL LIABILITIES, DEFERRED INFLOWS & NET ASSETS	**$ 32,959,983**	**$ 31,221,762**

RiverStone Health
Statements of Revenues and Expenditures
For the Periods Ending December 31, 2022

	Month			YTD			*FY23*
	Actual	**Budget**	**Variance**	**Actual**	**Budget**	**Variance**	*Budget*
Operating Revenue							
County Taxes	$250,831	$250,831	$0	$1,504,986	$1,504,986	$0	*$3,010,000*
Health Insurance Mill Levy	178,691	195,993	(17,302)	1,035,603	1,175,958	(140,355)	*2,367,917*
Medicare	643,776	722,840	(79,064)	4,044,335	4,323,285	(278,950)	*8,625,770*
Medicaid	1,421,223	1,428,780	(7,557)	8,289,796	8,553,261	(263,465)	*17,140,605*
Insurance	356,356	319,497	36,859	1,670,596	1,914,428	(243,832)	*3,832,130*
Private Pay	148,937	208,276	(59,339)	823,162	1,249,744	(426,582)	*2,500,085*
Contracts/Grants	1,908,801	1,766,991	141,810	10,501,530	10,199,954	301,576	*19,809,791*
Other	480,464	424,083	56,381	2,506,066	2,377,694	128,372	*4,714,556*
Total Operating Revenue	5,389,079	5,317,291	71,788	30,376,074	31,299,310	(923,236)	*62,000,854*
Operating Expenditures							
Wages & Benefits	3,154,285	3,273,913	119,628	18,256,139	19,637,935	1,381,796	*40,534,317*
Supplies	1,245,869	1,037,426	(208,443)	7,045,824	6,216,554	(829,270)	*12,441,427*
Operating Expenses	122,722	139,956	17,234	831,633	860,041	28,408	*1,725,331*
Contract Services	239,964	252,133	12,169	1,726,670	1,702,622	(24,048)	*3,206,862*
Travel & Education	36,923	41,706	4,783	292,936	284,463	(8,473)	*637,580*
Insurance	31,581	32,584	1,003	191,797	195,504	3,707	*403,650*
Rent & Maintenance	182,768	161,252	(21,516)	1,013,514	965,510	(48,004)	*1,936,626*
Janitorial	20,969	19,859	(1,110)	119,756	119,154	(602)	*238,315*
Depreciation & Amortization	29,542	33,166	3,623	175,198	182,564	7,366	*401,506*
Bad Debt Expense	42,683	30,025	(12,658)	146,928	180,150	33,222	*360,300*
Total Operating Expenditures	5,107,306	5,022,020	(85,286)	29,800,395	30,344,497	544,102	*61,885,914*
Net Operating Income	**281,773**	**295,271**	**(13,498)**	**575,679**	**954,813**	**(379,134)**	*114,940*
				1.9%	3.1%		*0.2%*
Non-Operating Revenue							
Donations/Memorials from Foundation	10,000	10,000	0	60,000	60,000	0	*120,000*
Interest Income	5,144	7,750	(2,606)	85,475	46,500	38,975	*93,000*
Other	16,023	1,625	14,398	112,402	9,750	102,652	*19,500*
Total Non-Operating Revenue	31,167	19,375	11,792	257,877	116,250	141,627	*232,500*
Non-Operating Expenditures							
Foundation Wages & Benefits	15,682	21,840	6,158	69,294	131,895	62,600	*271,566*
Foundation Supplies/Other Non-oper Exp	12,835	7,778	(5,057)	77,037	46,666	(30,371)	*100,852*
Total Non-Operating Expenditures	28,517	29,618	1,101	146,331	178,561	32,230	*372,418*
Net Non-Operating Income	**2,650**	**(10,243)**	**12,893**	**111,546**	**(62,311)**	**173,857**	*(139,918)*
Net Revenue Over (Under) Expense	**$284,423**	**$285,028**	**($605)**	**$687,225**	**$892,502**	**($205,277)**	*($24,978)*

MINNIE BELL

LCPC - Candidate
BS, MS - Psychology, MSU-Billings

PERSONAL OBJECTIVE

Compassionate, empathetic, practical mental health therapist candidate with community mental health experience and a desire to assist others in achieving a state of healthy mental well-being and self-awareness.

CERTIFICATIONS

Mental Health First Aid - January 2021
Adult Mental Health First Aid Instructor – October 2022
Advanced Mindfulness Toolbox for Rewiring the Brain – March 2022
EMS Safety Certified in Adult, Child, Infant CPR - February 2024
MANDT Certified - February 2024

SKILLS

Counseling and coordinating care for those living with severe mental illness as well as treatment planning, assessment, and assisting with activities of daily living. Coordination and advocation with community partners to help meet the needs of clients. Utilizing an electronic medical record system for documentation requirements and maintain detailed case files. Excellent listening and communication skills, proficient in boundary setting, and skilled in behavioral therapy and cognitive therapy techniques.

EDUCATION

MSU-Billings - Master of Psychology - GPA 3.73 - May 2023
MSU-Billings - B.S. of Psychology - GPA 3.66 - May 2020
Boise State University - A.S. Health Information - GPA 3.33 - June 1996

CONTACT INFO

MINNIE BELL

LCPC - Candidate

BS, MS - Psychology, MSU-Billings

WORK EXPERIENCE

2022-2023

Mental Health Center

PACT TEAM LEAD/CARE COORDINATOR/THERAPIST-IN-TRAINING

Assisted individuals living with severe mental illness with activities of daily living and medication management. Advocated to ensure assistance with community partners and coordinated care surrounding their mental and physical health. Led a team consisting of care coordinators, rehab technicians, peer support, and therapists that ensured care coordination and support for a large caseload of clients. Lead responsibilities included scheduling staff, ensuring necessary contacts, coordinating with community partners to ensure access to mental and physical health services, on-call responsibilities daily, daily team meetings and weekly reporting to management. Provided therapy to individuals living with severe mental illness utilizing CBT, DBT, mindfulness, and coping strategies.

2020-2021

Montana State University-Billings

STUDENT WORKER

Assisted the Wellness Advisor with reporting and record keeping requirements around student participation in activities and events, designed and produced marketing campaigns centered around health, wellness, diversity and new laws and requirements that affect students.

2018-2021

Montana State University-Billings

BYSTANDER INTERVENTION SPECIALIST

Assisted in live trainings that comply with NCAA requirements, created and managed events that educated students on prevention and awareness strategies and resources around sexual violence and healthy relationships, and designed and administered poster and social media campaigns around SAAM, DVAM, Healthy Relationships, and Bystander Intervention techniques using best practices and evidence based strategies.

CONTACT INFO

Job Description

RiverStone Health is an equal opportunity employer and shall upon request provide reasonable accommodations to otherwise qualified individuals with disabilities. The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer change. This position description has been designed to indicate the general nature and level of work performed by employees within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities and qualifications which may be required of the employee assigned to the position.

Working title: Healthcare for the Homeless Behavioral Health Provider (LCPC/LCSW)

Position #(s):

Classification title: Mental Health and Substance Abuse Social Workers (21-1023)

Division: Healthcare for the Homeless **Program**: Behavioral Health

Class category: **UKG Project Code**:

FLSA status: Exempt: ☐ Non-Exempt: ☒ **UKG Cost Category Code**:

Reports to: Substance Use Disorder Services Manager

Date revised: January 2023

RiverStone Health Overview:

Serving the Yellowstone County community and south-central Montana for nearly 50 years, RiverStone Health is an essential provider of personal and public health services. **Health, Education, Leadership and Protection – HELP** is what we do. From medical, dental and behavioral healthcare; home care and hospice; public health services like immunizations, WIC, health promotion and restaurant inspections; and educating the next generation of health professionals, our expertise spans all ages and stages of life.

Underlying principles of access, affordability, compassion and quality in all interactions, RiverStone Health improves life, health and safety for all of the communities we serve. Foremost, we are committed to the values of **Justice, Equity, Diversity and Inclusion (JEDI)** by cultivating an environment that protects and acknowledges the unique identities within our diverse community.

Behavioral Health Overview:

RiverStone Health recognizes that depression is the third most common reason for a visit to a health center and one in four adults suffer from a mental disorder in a given year. The Behavioral Health team provides mental health and substance abuse counseling and treatment for patients and provides referrals to other community-based services.

Job Summary:

The Healthcare for the Homeless Behavioral Health Provider; either Licensed Clinical Professional Counselor (LCPC) or Licensed Clinical Social Worker (LCSW) position assesses

and treats individuals with mental, emotional or substance abuse issues. Duties include individual and/or group therapy, crisis intervention, case management, client advocacy, prevention and education. The position consults with physicians and other clinic staff to provide solution-focused care. The position coordinates and connects patients and clients to appropriate social services to meet the physical, financial, social and/or environmental needs of patients and their families as needed.

Essential Functions/Major Duties and Responsibilities: *(The individual must be able to perform the essential functions of the job. This is not an inclusive list of all duties the incumbent will perform. The percentages of time spent for each area will fluctuate. Reasonable accommodations will be made to enable individuals with disabilities to perform the essential functions.)*

Each job description consists of A) core duties performed by the occupational classification, and B) department or discipline specific duties performed by individual positions. Managers may customize this job description template by removing core duties that are not applicable and/or adding duties specific to the program or position. ***If more than 50% of the work performed by a specific position differs from this core job description, the manager should contact Human Resources to determine if an alternative classification is appropriate.***

A. Licensed Clinical Professional Counselor (LCPC) services 65%

- Counsel clients in individual or group sessions to assist them in dealing with substance abuse, mental or physical illness, poverty, unemployment, physical abuse, etc.
- Collaborate with counselors, physicians, or nurses to plan or coordinate treatment, drawing on social work experience and patient needs.
- Monitor, evaluate, and record client progress with respect to treatment goals.
- Interview clients, review records, conduct assessments, or confer with other professionals to evaluate the mental or physical condition of clients or patients.
- Modify treatment plans according to changes in client status.
- Assist clients in adhering to treatment plans, such as setting up appointments, arranging for transportation to appointments, or providing support.
- Educate clients or community members about mental or physical illness, abuse, medication, or available community resources.
- Counsel or aid family members to assist them in understanding, dealing with, or supporting the client or patient.
- Increase social work knowledge by reviewing current literature, conducting social research, or attending seminars, training workshops, or classes.
- Refer patient, client, or family to community resources for housing or treatment to assist in recovery from mental or physical illness, following through to ensure service efficacy.
- Represent RiverStone Health in meetings, trainings or public events when needed.
- Help coordinate with case management for patients and their families.
- Performs a variety of community outreach services, including conducting informative workshops, providing information, advise, and counsel to other community agencies, referral sources, an the general public as requested.

B. Discipline or program-specific duties 30%

- Attend essential clinic and all staff meetings.
- Attend continuing education trainings to maintain licensure.
- Prepare and give presentataions during clinic, all staff, and other meetings within the organization.
- Potential requests to do community presentations.
- Involvement in media publications.

- Project involvement
- Building community relationships

Non-Essential Functions/Other duties as assigned ≥5%

(Functions performed either very infrequently or that could be performed by others without altering the underlying reason the job exists.)

- Perform other duties as assigned in support of RiverStone's mission and goals.

Education and Experience: *(List education, years of experience, certifications, licenses & registrations needed by an individual to perform the essential functions on the first day of employment or the minimum requirements that must be present at the time of hire. Do not include education or experience developed through on the job training after hire).*

Minimum Qualifications

- Master's degree in psychology, counseling, social work or related behavioral health field.
- Any combination of experience and training which provide the equivalent scope of knowledge, skills, and abilities necessary to perform the work.

Preferred Qualifications:

- Considerable social work experience specific to the position.

Required Certificates, Licenses, Registrations:

- Valid State of Montana driver's license
- Current Montana LCPC license in good standing

Knowledge, Skills, and Abilities: *(Examples include: 1) Computer literacy, including Excel, Outlook and Word. 2) Knowledge of modern office procedures, practices and equipment. 3) Ability to maintain a calm and positive demeanor during difficult client interactions. 4) Ability to display non-judgmental and empathetic listening skills. 5) High degree of detail-oriented level of skill. 6) Knowledge and understanding of protected sensitive patient health information (HIPAA) and confidentiality. 7) Ability to work collaboratively and maintain a positive work environment. 8) Ability to meet deadlines.)*

- Ability to maintain a calm and positive demeanor during difficult client interactions.
- Ability to display non-judgmental and empathetic listening skills.
- High degree of detail-oriented skill level.
- Knowledge and understanding of protected sensitive patient health information (HIPAA) and confidentiality.
- Ability to work collaboratively and maintain a positive work environment.
- Ability to communicate clearly and accurately with supervisors, other RiverStone Health employees, community resources and clients and patients.
- Ability to perform job duties with integrity and innovation to ensure completion and a high level of quality.
- Ability to understand and adhere to required administrative policies and procedures.
- Ability to meet deadlines, including completing treatment plans, assessments and other duties.
- Knowledge of the DSM-5 and/or DSM-5-TR.
- Motivational interviewing skills.
- Ability to work with underserved and vulnerable populations.

Customer Service Excellence: *(Provides Customer Service Excellence to RiverStone Health's customers, including patients, clients, family members, visitors, medical staff, and co-workers.)*

- Doing things right the first time
- Making people feel welcome
- Showing respect for each customer
- Anticipating customer needs and concerns
- Keeping customers informed
- Helping and going the extra mile
- Responding quickly
- Protecting privacy and confidentiality
- Demonstrating proper telephone etiquette
- Taking responsibility for handling complaints
- Being professional
- Taking ownership of your attitude toward Service Excellence.

Supervision: *(List number of direct and indirect FTE, job titles & work units supervised.)*

- None

Physical Demands and Working Conditions:

[List the physical location(s), travel requirements and physical demands and conditions the employee is required to do while performing the essential functions of the job.]
(Examples: 1) Work is mainly performed in a clinic setting. 2) Work in outreach settings including outdoors and at community events. 3) Standing, bending, sitting, lifting required. 4) Required to travel to different clinic locations 1-2 times per month. 5) Required to wear N95 mask.)

- Work is mainly performed in-person with clients, patients and their families.
- Create and maintain a safe/secure working environment by adhering to safety, security, and health requirements. Integrates injury, illness, and loss prevention into job activities by attending any necessary training and implementing best practices.

Freedom to Act & Decision Making: [Depth of control, supervision received, and the degree of judgement, initiative, and discretion exercised when performing the essential functions of the job.]

(Example: Responsible for the service of 20-30 clients per day; supervised by section manager; uses independent judgment; has someone readily available to ask questions if needed.)

- Meet with direct supervisor weekly, then reduce to a minimum of once per month.
- Responsible clinical judgment in making appropriate mental health diagnoses for patients.
- Utilize other Behavioral Health team members in determining diagnoses when needed.

Communications & Networking: (Liaison with others, type and level of communications, responsible for confidential medical/non-medical information.)

(Example: Daily written and verbal communication with patients, patient family members, co-workers and providers.)

- Responsible for confidential medical and non-medical information.
- Work with all clinical staff for appropriate patient care.
- Communication with other agencies concerning appropriate patient care.

Budget & Resource Management: (Scope of budget authority, program funding types and guidelines, forecasting, FTE resources) Complete only if position is responsible for budget and FTE resources.

(Example: Program funded through a combination of 3 grants; $500,000 annual budget; Program supported by 4 FTE.)

-

Your signature below identifies you have read, understand and agree to perform the essential job duties and responsibilities on this position in a manner as described in this document.

_____ _____

Employee Signature Date

_____

Print Name

_____ _____

Supervisor or HR Designee Date

_____

Print Name

Margarita Antrim

Work experience

Asset Manager — **HomeFront**
2415 1st Ave. Billings, MT 59101 — **06/2021-Present**

- Manage 127 Federal Public Housing Units.
- Complied with policy and procedure for HUD
- Update Income information and changes to reflect rent and report to HUD.
- Solve tenant issues and find solutions within HUD guidelines and Lease.
- Drive by units and create reports on issues and find solutions.
- Send notices for late payments following Federal Housing guidelines.
- Reconcile invoices for utility bills for 127 units.
- Contact tenant to request Federal requested paperwork and update information.

Housing Specialist — **HomeFront**
2415 1st Ave. Billings, MT 59101 — **04/2020-05/2021**

- Manage a caseload of 474 clients.
- Follow the Administrative plan for the Montana Department of Commerce.
- Contact clients to request missing paperwork and answer questions.
- Work with the State of Montana Housing Contract Manager and follow their process and procedures.
- Follow deadlines and procedures for the State of Montana.
- Reach out to clients and submit all paperwork to Montana Housing.
- Update income information and client changes.

Eligibility Specialist
HomeFront — **HomeFront**
2415 1st Ave. Billings, MT 59101 — **09/2019-04/2020**

- Determine Eligibility for clients coming into the Section 8 program.
- Process applications and follow policy and procedure to issue vouchers.
- Schedule meetings for clients.
- Prepare letters and files for clients.
- Answer questions regarding the HCV program for clients.
- Create spreadsheets to keep records of all incoming applicant applications.
- Plan strategic and timely manner plans to issue vouchers for clients.
- Process paperwork for new admission to the program.
- Multi-task between answering emails, phone calls, and files.
- Update and track preferential referrals for vouchers.

Administrative Assistant **Public Defender's Office**
207 N. Broadway. Billings, MT 59101 **06/2015-09/2019**

- Assist the Regional Public Defender with cases by creating files, scanning documents, and making appointments.
- Keep records of all the invoices, and bills for contract attorneys and reconcile payments.
- Distribute court documents to Contract/Conflict attorneys.
- Answer questions from Contract Attorneys, clients, and the conflict office regarding cases in Region 9.
- Receive conflict referrals from the Regional Public Defender and send the referrals to the conflict office, and record all referrals in JustWare,
- Multi-task: answering emails, phone calls, and processing paperwork for cases.
- Create spreadsheets for billing information, conflict cases, and sign-up sheets for events.
- Help coordinate office events, such as Family Drug Court Picnic, Downtown Treat or Trick, Christmas Angel Tree Giving, and office potlucks.
- Assist legal assistants when needed.

Office Legal Assistant **Public Defender's Office**
207 N. Broadway. Billings, MT 59101 **03/2013-06/2015**

- Greeted clients in person at the front desk, answered their questions and checked them in for appointments with attorneys.
- Answered incoming phone calls from clients, transferred the calls to the appropriate attorney or assistant and/or took messages, and checked in with clients.
- Provided English to Spanish translation as needed.
- Filed paperwork at the Billings Municipal Court, and sent letters to clients with information regarding their cases.
- Assisted an attorney with projects for trial.
- Distributed mail to the appropriate assistant.
- Helped with transcriptions when needed.

Office Assistance **Fox Luggage**
Vernon, California **10/2003-10/2012**

- Answer phone calls
- Assist sales personnel
- Help with different task
- Help clients with orders and tracking information

Education Cal State L.A, 5151 State University Dr. Los Angeles, CA 1997-2000

Languages English, Spanish

Job Description

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Working title: Patient Access Specialist

Classification title:

Classification Code:

Class category:

FLSA status: Non-Exempt: ☒

Reports to: Registration Team Coordinator

Position #:

Division: Various

Program: CHC – Main Clinic

UKG Project Code:

UKG Cost Category Code:

Date revised: 08/09/2023

Overview:

Serving the Yellowstone County community and south-central Montana for nearly 50 years, RiverStone Health is an essential provider of personal and public health services. Health, Education, Leadership and Protection – HELP is what we do.

From medical, dental and behavioral healthcare; home care and hospice; public health services like immunizations, WIC, health promotion and restaurant inspections; and educating the next generation of health professionals, our expertise spans all ages and stages of life. Underlying principles of access, affordability, compassion and quality in all interactions, RiverStone Health improves life, health and safety for all of the communities we serve.

Foremost, we are committed to the values of Justice, Equity, Diversity and Inclusion (JEDI) by cultivating an environment that protects and acknowledges the unique identities within our diverse community.

Job Summary:

This position is responsible for providing excellent customer service to RiverStone Health Clinic clients over the phone and in person. Duties include scheduling appointments, collecting and entering patient information into the electronic health record (EHR), taking payments, answering questions and referring clients to appropriate resources and people. The work environment is typically fast paced. Work is performed with integrity and innovation to ensure a high level of customer service delivery.

Essential Functions/Major Duties and Responsibilities: *(The individual must be able to perform the essential functions of the job. This is not an inclusive list of all duties the incumbent will perform. The*

percentages of time spent for each area will fluctuate. Reasonable accommodations will be made to enable individuals with disabilities to perform the essential functions.)

Each job description consists of A) core duties performed by the occupational classification, and B) department or discipline specific duties performed by individual positions. Managers may customize this job description template by removing core duties that are not applicable and/or adding duties specific to the program or position. ***If more than 50% of the work performed by a specific position differs from this core job description, the manager should contact Human Resources to determine if an alternative classification is appropriate****.*

A. Patient Access Services 95%

- Compassionate, friendly, and professional customer communications in person, over the phone and in writing.
- Contributes to a positive working environment by demonstrating the RiverStone Health Mission, Vision, and Values.
- Collect, prepare, and enter data accurately into the electronic health record in a timely manner.
- Provide patient services, which may include greeting, registration, making appointments, rescheduling, follow-up, outreach, medical records requests, and escorting patients to applicable service areas.
- Help patients determine any assistance programs for which the patient may qualify and/or directing the patient to Care Management Services for referral to other Riverstone Health services or community support services as needed.
- Proper documentation and verification of patient's insurance information, requesting copays/payment for services, money handling, answering, and routing calls, scanning patient documents, and preparing correspondence.
- Review and provide information to outside entities ensuring that all confidentiality and HIPAA policies and procedures are followed.
- Excellent internal communication with other RiverStone employees, and providers to ensure efficiencies and quality customer service.
- Willingness and ability to ensure excellent work, support of others and participate in quality improvement processes.
- Prepare and coordinate special projects as needed.
- Resolve problems and concerns, and report issues and incidents using RiverStone processes.
- Keep public facing areas clean and tidy.
- Attend staff and educational meetings.
- Represent RiverStone Health in meetings, trainings or public events when needed.

Non-Essential Functions/Other duties as assigned ≥5%

(Functions performed either very infrequently or that could be performed by others without altering the underlying reason the job exists.)

- Perform other duties as assigned in support of RiverStone Health's mission and goals.

Education and Experience: *(List education, years of experience, certifications, licenses & registrations needed by an individual to perform the essential functions on the first day of employment or the minimum requirements that must be present at the time of hire. Do not include education or experience developed through on the job training after hire).*

Minimum Qualifications

- High School diploma or equivalent
- Any combination of experience and training which provide the equivalent scope of knowledge, skills, and abilities necessary to perform the work.

Preferred Qualifications:

- One or more years of medical office and/or electronic health record experience
- Medical terminology training or experience
- Experience working with an underserved population
- Experience working in a customer service environment

Certificates, Licenses, Registrations:

- Valid Montana Driver's License in good standing.

Knowledge, Skills, and Abilities:

- Computer literacy, including Excel, Outlook, and Word.
- Knowledge of modern office procedures, practices, and equipment.
- Ability to maintain a calm and positive demeanor during difficult client interactions.
- Ability to display non-judgmental and empathetic listening skills.
- High degree of detail-oriented skill level.
- Knowledge and understanding of protected sensitive patient health information (HIPAA) and confidentiality.
- Ability to work collaboratively and maintain a positive work environment.
- Ability to meet deadlines.

Customer Service Excellence: *(Provides Customer Service Excellence to RiverStone Health's customers, including patients, clients, family members, visitors, medical staff, and co-workers.)*

- Doing things right the first time
- Making people feel welcome
- Showing respect for each customer
- Anticipating customer needs and concerns
- Keeping customers informed
- Helping and going the extra mile
- Responding quickly
- Protecting privacy and confidentiality
- Demonstrating proper telephone etiquette
- Taking responsibility for handling complaints
- Being professional
- Taking ownership of your attitude toward Service Excellence.

Supervision: *(List number of FTE, job titles & work units supervised.)*

- None

Physical Demands and Working Conditions: *(List the physical location(s), travel requirements and physical demands and conditions the employee is required to do while performing the essential functions of the job.)*

[Examples: 1) Work is mainly performed in a clinic setting. 2) Work in outreach settings including outdoors and at community events. 3) Standing, bending, sitting, lifting required. 4) Required to travel to different clinic locations 1-2 times per month. 5) Required to wear N95 mask.]

- Work is mainly performed on a computer up to 8 hours per day.

- Create and maintain a safe/secure working environment by adhering to safety, security, and health requirements. Integrates injury, illness, and loss prevention into job activities by attending any necessary training and implementing best practices.

Freedom to Act & Decision Making: *(Depth of control, supervision received, scope of budget authority, program funding types and guidelines, and the degree of judgement, initiative, and discretion exercised when performing the essential functions of the job.)*

[Example: Responsible for the service of 20-30 clients per day; supervised by section manager; uses independent judgment; has someone readily available to ask questions if needed.]

- Work is structured by public health regulations and established medical practices. Decisions directly affect the quality of services provided to the public.

Communications & Networking: *(Liaison with others, type and level of communications.)*

[Example: Daily written and verbal communication with patients, patient family members, co-workers and providers.]

- Work directly with other team members to provide quality customer service for patients.

Budget & Resource Management: *(Scope of budget authority, program funding types and guidelines, forecasting, FTE resources) Complete only if position is responsible for budget and FTE resources.*

[*Example: Program funded through a combination of 3 grants; $500,000 annual budget; Program supported by 4 FTE.]*

- Not applicable

Your signature below identifies you have read, understand and agree to perform the essential job duties and responsibilities on this position in a manner as described in this document.

_____ _____

Employee Signature Date

_____

Print Name

_____ _____

Supervisor or HR Designee Date

_____

Print Name

RiverStone Health
Connecting you to a better life

Candidate Profile

Personal Information			
Candidate:	**Snyder, Deborah A**	Date Created:	**12/11/2020 12:23:08 PM**
		Date of Application:	**11/24/2020 3:45:14 PM**
Position:	**HEA-20-00004 - Administrative Assistant, Healthcare for the Homeless**	Application Method:	**Web**
Location:	**Healthcare for the Homeless sites in downtown Billings and main RSH Clinic facility**	Referral Source:	**Employee Referral, Employee Referral, Karla Maslowski**
Main Phone:		Alternate Phone:	
Address:			
Email Address:			

Core Questions
Please enter the name of the specific source where you learned about this position:
Employee Referral, Karla Maslowski
Are you at least 18 years of age?
Yes
Do you have unrestricted authorization to work in the United States?
Yes
Have you ever worked for RiverStone Health (formerly Deering Clinic and Yellowstone City-County Health Department)? If Yes, provide your former title, supervisor, and dates of employment. If No, please enter "N/A."
N/A

Education			
Institution:	**Wilson High School**	Institution Type:	**High School**
Location:	**Easton, PA US**		
Degree:	**Diploma**	Overall GPA:	
Major:	**busine**		
Notes:			

Employment History				
Employer:	**Montana Rescue Mission**			
Address:	**Billings, MT - Billings - MT US**			
Phone:	**259-6079**			
Job Title:	**MRM Intake Specialist**			
Duties: **Worked with the homeless population coming into the shelter. Intake specialist for guests staying at the shelter. Directed persons to other programs for assistance where needed.Completed all other daily duties such as check in for lunch/dinner, answering phones. made appointments where necessary.**				
Reason for Leaving:	**Started employment at HRDC7 as a child Care Case Manager.**			
Dates of Employment:	*From:* **01/01/2016**	*To:* **09/01/2019**	Rate of Pay:	**13.00 - Hourly**

Employment History continued...

May we contact?	**No**			
Supervisor				
Brad Holiday/Karla Maslowski				
Employer:	**Lowes**			
Address:	**1214King Ave - Billings - MT US**			
Phone:	**655-9317**			
Job Title:	**Customer service returned materials**			
Duties: **All facets of customer service**				
Reason for Leaving:	**Employment at Montana Rescue Mission**			
Dates of Employment:	*From:* **01/01/2000**	*To:* **01/01/2006**	Rate of Pay:	**15.20 - Hourly**
May we contact?		**Yes**		
Supervisor				
Glenda Stahl				
Employer:				
Address:				
Phone:				
Job Title:				
Duties:				
Reason for Leaving:				
Dates of Employment:	*From:*	*To:*	Rate of Pay:	
May we contact?				
Supervisor				

Skills Experience					
Skill:	**Customer Service,case management**				
Last Used:	**11/01/2020**	Skill Level:	**Advanced**	Years of Experience:	**35**
Skill Summary:	**Communicate n a kind manner to all persons working with, whether it be fellow employees or the people I am serving. Professional telephone etiquette. Able to multi task & I am very self motivated & organized. Ability to manage time sensitive projects. Able to communicate between fellow workers and clients as needed to ensure tasks are done appropriately. Thorough knowledge of the homeless population & the community support that is needed for this population.**				
Skill:					
Last Used:		Skill Level:		Years of Experience:	
Skill Summary:					
Skill:					
Last Used:		Skill Level:		Years of Experience:	
Skill Summary:					

Licenses and Certifications			
Certification Type:		Registration Number:	
Geographic Area:		Certification Date:	
Additional:			
Certification Type:		Registration Number:	
Geographic Area:		Certification Date:	
Additional:			
Certification Type:		Registration Number:	
Geographic Area:		Certification Date:	
Additional:			

Work Schedule	
Day	**Hours Available for Work**
Sunday	not available
Monday	anytime
Tuesday	anytime
Wednesday	anytime
Thursday	anytime
Friday	anytime
Saturday	anytime

Previous Names	
Name:	
Name:	
Name:	

Criminal History			
Have you been convicted of a felony? If yes, please include the year and nature of the felony.			
Have you been convicted of a felony? If yes, please include the year and nature of the felony.			**No**
Agency:			
Type of Crime:			
Disposition:			
Date Involved:		County:	
Explanation:			
Agency:			
Type of Crime:			

Criminal History continued...

Disposition:			
Date Involved:		County:	
Explanation:			
Agency:			
Type of Crime:			
Disposition:			
Date Involved:		County:	
Explanation:			

References

Name:	**Karla Maslowski**	Personal Reference?	**No**
Organization:	**Riverstone Health**	Title:	**LAC**
Phone:		Email:	
Address:	**Billings, MT 59103, USA**		
Name:	**Brad Holliday**	Personal Reference?	**No**
Organization:	**US Forest Department 5**	Title:	
Phone:		Email:	
Address:	**Great Falls, MT 59079, United States**		
Name:	**Troy McGinnis**	Personal Reference?	**No**
Organization:	**Spectrum**	Title:	
Phone:		Email:	
Address:	**6025 Chicago Rd, Billings, Mt 59105, United States**		

Additional Information

Please read carefully before signing

Please read carefully and sign below.

I hereby authorize investigation of all statements contained in this application and any attached resume, and agree that if any misrepresentation or omission has been made by me herein or the results of an investigation are not satisfactory for any reason, any offer of employment made to me by the Company may be terminated immediately without obligation or liability to me.

continued...

I hereby authorize any person(s) or concern, except as provided above, including former employers, to furnish any and all information including personal character, habits, work record and skills, or any other pertinent information in their possession without liability or exposure to damages whatsoever on account of having furnished such information.

I understand that any offer of employment made to me may be conditioned upon taking and passing an employment test if requested. I further understand and agree that I will provide the Company with any all information deems necessary in processing my employment application. By signing or clicking below, I am also acknowledging that I understand that an Office of Inspector General (OIG) background study will be performed on me to verify that I am not excluded from participating in Medicare, Medicaid and other federal healthcare programs. My continued employment with RiverStone Health is contingent upon successful passing of the OIG and other background checks that may be done periodically.

As terms and conditions of my employment, I understand I will be required to comply with RiverStone Health's mandatory influenza vaccine immunization policy, sign a HIPAA and a Confidentiality agreement and maybe required to sign a non-compete or non-solicitation agreement.

Additionally, I understand that nothing contained in this employment application or in the granting of an interview is intended to create an employment contract between the Company and myself for either employment or the providing of any benefit. No promises regarding employment have been made to me, and I understand that no such guarantee is binding upon the Company unless in writing by RiverStone Health and signed by both parties.

By signing or clicking below, you acknowledge that all information in this application for employment is true. The discovery of any false information will disqualify this application for further consideration.

Print Name: **Deborah A Snyder**

Signature: **Electronic Authorization Received - ID: 58694752** Date: **11/24/2020 3:45:53 PM**

Please read carefully before signing

The verification statement is not available at this time. Just click "I accept" to go to continue to the next page.

continued...

Print Name:
Signature: Date:

Job Description

RiverStone Health is an equal opportunity employer and shall upon request provide reasonable accommodations to otherwise qualified individuals with disabilities. The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer change. This position description has been designed to indicate the general nature and level of work performed by employees within this classification. It is not designed to contain or be interpreted as a comprehensive inventory of all duties, responsibilities and qualifications which may be required of the employee assigned to the position.

Working title: Care Manager - Specialty Populations **Position #(s)**:

Classification title: Patient Representatives **Division**: Main Clinic

Classification Code: 29-2099.08 **Program**: Care Management

Class category: **UKG Project Code**: RSH C Fed Grant

FLSA status: Non-Exempt: ☐ **UKG Cost Category Code**: Care Coordination

Reports to: Care Management Services Manager **Date revised**: October 6, 2023

Organizational Overview

Serving the Yellowstone County community and south-central Montana for nearly 50 years, RiverStone Health is an essential provider of personal and public health services. Health, Education, Leadership and Protection – HELP is what we do. From medical, dental and behavioral healthcare; home care and hospice; public health services like immunizations, WIC, health promotion and restaurant inspections; and educating the next generation of health professionals, our expertise spans all ages and stages of life. Underlying principles of access, affordability, compassion and quality in all interactions, RiverStone Health improves life, health and safety for all of the communities we serve.

Foremost, we are committed to the values of Justice, Equity, Diversity and Inclusion (JEDI) by cultivating an environment that protects and acknowledges the unique identities within our diverse community.

Division and Program Overview:

Coordinates, monitors and works closely in conjunction with the Patient Care Team in a Patient Centered Medical Home model, to ensure effective quality and coordination of services. Managing patient care is a team effort that involves clinical and nonclinical staff (e.g. physicians, nurse practioners, physician assistants, nurses, medical assistants, educators, front desk staff, schedulers, etc) interacting with patients to achieve stated objectives.

Job Summary:

The Care Manager position will provide care management to individuals experiencing homelessness and who are at risk for poor health outcomes and provide Care Management for those patients. This position will also provide family support and resources to a high risk pediatric population, which may include individuals with children in foster care. The Care

Manager will act as a member of the Patient Care Team to identify barriers to care and to understand the interplay between physical health, mental health, social issues and resource needs. This position encourages patients and families to actively engage in their own health and work toward maintenance or improvement of health status by creating care plan objectives.

Essential Functions/Major Duties and Responsibilities: *(The individual must be able to perform the essential functions of the job. This is not an inclusive list of all duties the incumbent will perform. The percentages of time spent for each area will fluctuate. Reasonable accommodations will be made to enable individuals with disabilities to perform the essential functions.)*

Each job description consists of A) core duties performed by the occupational classification, and B) department or discipline specific duties performed by individual positions. Managers may customize this job description template by removing core duties that are not applicable and/or adding duties specific to the program or position. ***If more than 50% of the work performed by a specific position differs from this core job description, the manager should contact Human Resources to determine if an alternative classification is appropriate****.*

A. Care Manager Duties 80%

- Provides Care Management to specialty populations to include pediatrics, patients experiencing homelessness, and others.
- Performs patient assessment and develops individual care plans for each patient. Care Plan documentation includes evaluating the patient's medical, psychological, social, financial and educational/employment history, any history of substance abuse and any services currently being received by the patent.
- Maintains active caseload for populations served to include conducting follow-up calls to monitor patient symptoms, provide patient education and work on patient goals.
- Scheduling and rescheduling appointments. Ongoing weekly outreach to patients and families regarding reminders of appointments and addresses barriers to keeping scheduled appointments.
- Sending documents and follow up to ensure forms sent to outside agencies are returned in a timely manner and entered into patient's electronic medical record.
- Accurately complete Release of Information requests and submit medical records requests as needed.
- Coordinate patient care needs with internal and external teams.
- Community outreach with the Healthcare for the Homeless team in meeting the needs of individuals experiencing homelessness, and reaching them where they are at.
- Availability in clinic for all pediatric specialty clinic sessions, to meet with patients and parents face to face for assessing of community resource needs.
- Work with each patient to identify individualized clinical and personal healthcare goals such as improving therapeutic outcomes. Works to set and document attainable long and short term goals for individual progress as well as detailed documentation for pediatric patients, and assists patients with addressing barriers to achieving those goals
- Ensure that patients have access to primary medical and dental services by assisting them with understanding the role of a primary care provider, general health insurance terminology and how to appropriately use health coverage options.
- Coordinate communication between patients, family members, medical staff, administrative staff, outside agencies or regulatory agencies.
- Respond to patient's questions and comments in a courteous and timely manner.
- Explain policies, procedures, or services to patients using medical or administrative knowledge.
- Identify and refer clients to appropriate community resources and programs.

- Reviews patient medical records regularly and follows up with outside care providers, agencies and community service providers to ensure that the patient receives appropriate assistance.
- Track pediatric patient outcomes using established outcome measures; design and implement strategies to improve outcomes
- Educate and assist individuals to enroll in Medicaid, Healthy Montana Kids, and other insurances.

B. Specialty Populations Care Management 15%

- Significant knowledge of community resources, services and programs available to assist patients, especially having an awareness of waiting lists for various agencies that provide services for patients
- Ongoing updating and revising pediatric resources in Social Services Resource database.
- Attend monthly meetings for the pediatric population as identified by the patient care team, including coordination of the pediatric integrated behavioral health team meetings and agendas.
- Acts as an advocate for patients within the patient care team and other community support services and organizations.
- Provides support to and utilizes motivational interviewing techniques to guide patients in following treatment plans and achieving life goals.
- Maintains proficiency in computer skills to include the electronic health record, Microsoft programs, and other computer based programs.
- Utilizes electronic medical record to retrieve patient information and to develop and enter patient data.
- Accurately and appropriately document patient information in a timely manner and in accordance with RiverStone Health Clinic policies and procedures.
- Use logical and creative thought processes to develop solutions according to written specifications and/or oral instructions.

Non-Essential Functions/Other duties as assigned ≥5%

(Functions performed either very infrequently or that could be performed by others without altering the underlying reason the job exists.)

- Keep immediate supervisor and designated others accurately informed concerning work progress, including present and potential work problems and suggestions for new or improved ways of addressing such problems.
- Perform other duties as assigned in support of RiverStone's mission and goals.

Education and Experience: *(List education, years of experience, certifications, licenses & registrations needed by an individual to perform the essential functions on the first day of employment or the minimum requirements that must be present at the time of hire. Do not include education or experience developed through on the job training after hire).*

Minimum Qualifications

- High School diploma or equivalent
- Experience in a social work or medical setting
- Any combination of experience and training which provide the equivalent scope of knowledge, skills, and abilities necessary to perform the work.
- Must have vehicle in good working condition and demonstrate proof of insurance coverage

Preferred Qualifications:

- Bachelor's Degree in social work, sociology, human services, psychology, or closely related field
- Experience working with underserved and at risk populations

Required Certificates, Licenses, Registrations:

- Valid Montana driver's license

Knowledge, Skills, and Abilities: *(Examples include: 1) Computer literacy, including Excel, Outlook and Word. 2) Knowledge of modern office procedures, practices and equipment. 3) Ability to maintain a calm and positive demeanor during difficult client interactions. 4) Ability to display non-judgmental and empathetic listening skills. 5) High degree of detail-oriented level of skill. 6) Knowledge and understanding of protected sensitive patient health information (HIPAA) and confidentiality. 7) Ability to work collaboratively and maintain a positive work environment. 8) Ability to meet deadlines.)*

- Knowledge and understanding of protected sensitive patient health information (HIPAA) and confidentiality
- Ability to work collaboratively and maintain a positive work environment
- Ability to maintain a calm and positive demeanor during difficult client/patient interactions
- Ability to display non-judgmental and empathetic listening skills
- Ability to demonstrate cultural sensitivity when providing care and services to patients, maintain awareness of social and/or medical issues, and a willingness to work with underserved, under- or un-insured, and low-income patients, treating each with dignity and respect
- Ability to communicate effectively with others, both orally and in writing, using both technical and non-technical language as appropriate to the situation.

Customer Service Excellence: *(Provides Customer Service Excellence to RiverStone Health's customers, including patients, clients, family members, visitors, medical staff, and co-workers.)*

- Doing things right the first time
- Making people feel welcome
- Showing respect for each customer
- Anticipating customer needs and concerns
- Keeping customers informed
- Helping and going the extra mile
- Responding quickly
- Protecting privacy and confidentiality
- Demonstrating proper telephone etiquette
- Taking responsibility for handling complaints
- Being professional
- Taking ownership of your attitude toward Service Excellence.

Supervision: *(List number of direct and indirect FTE, job titles & work units supervised.)*

- This position does not have supervisory authority.

Physical Demands and Working Conditions:

(Examples: 1) Work is mainly performed in a clinic setting. 2) Work in outreach settings including outdoors and at community events. 3) Standing, bending, sitting, lifting required. 4) Required to travel to different clinic locations 1-2 times per month. 5) Required to wear N95 mask.)

- Frequent standing, bending, sitting, lifting required
- Frequent customer interaction via telephone
- May travel between outreach clinic sites within the Billings community
- Create and maintain a safe/secure working environment by adhering to safety, security, and health requirements. Integrates injury, illness, and loss prevention into job activities by attending any necessary training and implementing best practices.

Freedom to Act & Decision Making: [Depth of control, supervision received, and the degree of judgement, initiative, and discretion exercised when performing the essential functions of the job.]

(Example: Responsible for the service of 20-30 clients per day; supervised by section manager; uses independent judgment; has someone readily available to ask questions if needed.)

- Ability to manage multiple tasks throughout the day and ensure tasks are completed in a timely manner.
- Ability and willingness to quickly learn and put to use new skills and knowledge brought about by rapidly changing information and/or technology.
- Ability to organize day to day responsibilities independently with assistance from Care Management team and/or Care Management Services Manager as needed.

Communications & Networking: (Liaison with others, type and level of communications, responsible for confidential medical/non-medical information.)

(Example: Daily written and verbal communication with patients, patient family members, co-workers and providers.)

- Daily written and verbal communication with patients and their families, co-workers and community partners.
- Maintain HIPPA compliant records and communication.

Budget & Resource Management: (Scope of budget authority, program funding types and guidelines, forecasting, FTE resources) Complete only if position is responsible for budget and FTE resources.

(Example: Program funded through a combination of 3 grants; $500,000 annual budget; Program supported by 4 FTE.)

- No budgetary authority.

Your signature below identifies you have read, understand and agree to perform the essential job duties and responsibilities on this position in a manner as described in this document.

_____ _____

Employee Signature Date

_____

Print Name

_____ _____

Supervisor or HR Designee Date

_____

Print Name

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT dba

RiverStone Health

FINANCIAL REPORT

June 30, 2022 and 2021

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ANDERSON ZURMUEHLEN

INDEPENDENT AUDITOR'S REPORT

To the Board of Health
Yellowstone City-County Health Department
dba RiverStone Health
Billings, Montana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Yellowstone City-County Health Department dba RiverStone Health (RiverStone Health) as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the RiverStone Health's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the RiverStone Health, as of June 30, 2022 and 2021, and the respective changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the RiverStone Health and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1 to the financial statements, RiverStone Health adopted Governmental Accounting Standards Board Statement No. 87, *Leases.* Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the RiverStone Health's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 RiverStone Health's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the RiverStone Health's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability and the schedule of contributions be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the RiverStone Health's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2022, on our consideration of the RiverStone Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the RiverStone Health's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering RiverStone Health's internal control over financial reporting and compliance.

Anderson ZurMuehlen + Co, P.C.

Billings, Montana
December 29, 2022

This section of RiverStone Health's annual financial report presents management's discussion and analysis of the organization's performance during the fiscal year ended June 30, 2022. Information presented in this section should be read in conjunction with the financial statements, notes, and accompanying schedules included with this report.

RiverStone Health is a multi-jurisdictional service district whose predecessor organizations were created originally in 1974 under an inter-local agreement between the City of Billings, Montana; the City of Laurel, Montana; and Yellowstone County, Montana. RiverStone Health currently operates under a 2004 inter-local agreement between the City of Billings, Montana; the City of Laurel, Montana; and Yellowstone County, Montana. Both the City of Billings and the City of Laurel are located within the boundaries of Yellowstone County. "RiverStone Health" is an assumed business name for Yellowstone City – County Health Department, the legal name of the entity, under which the entity has done business since June 30, 2008.

RiverStone Health provides a variety of public health, health services, social services, and education programs and services, primarily serving communities in Yellowstone County by providing HELP – Health, Education, Leadership, and Protection.

Through its approximate 450 employees, RiverStone Health's services and facilities include a federally-qualified health center / community clinic providing comprehensive primary care and preventive medical, behavioral health, enabling, and dental services; a healthcare for the homeless program; a retail pharmacy; a hospice and home care program including operation of a 12-bed inpatient level care hospice facility; a family medicine residency program (the physician residents and faculty provide the medical staffing for the community health center and its patients at various sites including the local inpatient hospitals); administration of the Women, Infants and Children (WIC) supplemental nutrition program and Maternal Child Health (MCH) programs; Yellowstone County's rural school nursing program; well child/early and periodic screening, diagnosis, and treatment of children within Yellowstone County placed in foster care; oversight of an electronic health record network that provides network management services to other Montana community health center sites; and, as the local public health agency for Yellowstone County, numerous environmental health and public health services.

Financial Statements

The financial statements are designed to be "corporate-like" in that all business activities are consolidated such that when combined they comprise the total operations of RiverStone Health. The statements include a Statement of Net Position, which summarizes an organization's financial condition at a specific point in time.

Financial Statements (Continued)

The focus of the Statement of Net Position is to present all available resources or assets and deferred inflows net of all obligations or liabilities and deferred outflows, and the resulting "Net Position" (often referred to as "Equity" in a for-profit, corporate entity) is then reported in three broad categories defined as follows:

Net investment in capital assets: This component of net position consists of all capital assets plus capital-related deferred outflows, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and capital related deferred inflows that are attributable to the acquisition, construction, or improvement of those assets.

Restricted: This component of net position is restricted by constraints placed on the assets by creditors (such as debt covenants), grantors, contributors, laws, regulations, etc. Restrictions are further classified as either expendable or nonexpendable, which are subject to stipulations that they be maintained permanently by the organization.

Unrestricted: This component of net position consists of any remaining net position that does not meet the definition of "Net investment in capital assets" or "Restricted."

The financial statements also include a Statement of Revenues, Expenses, and Changes in Net Position (similar to an "Income Statement"). This statement includes operating revenues, operating expenses, and any non-operating revenue and expenses. The focus of the Statement of Revenues, Expenses, and Changes in Net Position is to report the "Increase or Decrease in Net Position," which is similar to net income or loss reported in a corporate Income Statement.

Lastly, the financial statements include a third statement, the Statement of Cash Flows, the purpose of which is to illustrate what activities generated sources of cash during the year and on what activities and/or acquisitions cash was used during the year.

Summary of Financial Changes

The following summarizes significant changes from the prior year's financial data.

- Cash and cash equivalents decreased close to $400,000 from FY21 to FY22. Approximately $750,000 more cash was generated from operating activities in FY22 as compared to FY21, as volumes in the health center began picking up again following two years of substantially lower volumes brought about by the Covid-19 pandemic. Additionally, in November 2021 RiverStone Health's public health division received approximately $1.5 million funding from the State of Montana to assist with Covid-19 activities including increasing organizational capacity to allow for Covid-19 vaccinations to socially vulnerable populations; increased access to Covid-19 vaccines through outreach and education; and professional development, training and recruitment to ensure a proficient workforce in providing services to at-risk communities and areas of high social vulnerability. Approximately $1.2 million of this funding was still on hand at the end of FY22. However, this supplementary cash was more than offset by less amounts of cash collected by the end of FY22 on grants receivable, as drawdowns on federal grants were a bit in arrears due to fiscal staffing transitions occurring near the end of the fiscal year.

Summary of Financial Changes (Continued)

- Contracts receivable at the end of FY21 were notably higher than normal due to the timing of billing and subsequent collection of pass-through payments pertaining to RiverStone Health's operation of the family medicine residency program on behalf of MFMR. This process was more current at the end of FY22 and as such, the balance in contracts receivable reflected a more normal year-end level. RiverStone Health anticipates fully collecting these receivables based on past experience.
- As noted in the aforementioned comments pertaining to changes reflected in cash, grants receivable had increased substantially at the end of FY22 from the balance at the end of FY21. The grant drawdowns process had again been brought more current within the first couple months of FY23.
- Endowment funds decreased in value by approximately $568,000 during the year as investment returns were rather unfavorable and resulted in notable unrealized and realized losses on investments maintained in the organization's two endowment funds (one fund benefitting the hospice program and the other fund benefitting the family medicine residency program).
- During FY15 GASB Statement 68, pertaining to the reporting of pension liabilities, and GASB Statement 71, pertaining to the reporting of pension contributions subsequent to the measurement date of June 30, 2015, were implemented. This implementation resulted in RiverStone Health's net position at the beginning of FY15 being restated to reflect a previously unrecognized pension liability associated with participation in the State of Montana's Public Employees Retirement System (PERS) plan and also to recognize a deferred outflow of resources for pension contributions and adjustments and a deferred inflow of resources for pension adjustments. Adjustments made at the end of FY22 to reflect RiverStone Health's updated actuarially determined portion of pension liability associated with the PERS plan as well as adjust its deferred outflow and deferred inflow of resources resulted in increasing pension benefits expense by more than $1 million and also recognizing other revenue totaling approximately $1.4 million, or a net *positive* impact on FY22 operations of close to $400,000. This amount was a net *decrease* of approximately $2.1 million in FY21. As a result of the FY22 pension adjustments, the pension related deferred outflow of resources decreased by about $900,000 and the deferred inflow of resources increased by about $5.7 million while the net pension liability decreased by approximately $7 million (see additional information included in Note 8 of the accompanying financial statements). Importantly, while recognition of these adjustments is required each year for financial reporting purposes, these non-cash adjustments have no impact on RiverStone Health's cash flow.

Summary of Financial Changes (Continued)

- Net position decreased approximately $739,000 in FY22 as compared to an increase of approximately $189,000 in FY21. This change resulted despite FY22 including a positive impact of $400,000 from pension related adjustments as compared to a negative $2.1 million impact in FY21. While both FY22 and FY21 resulted in net losses from operations totaling approximating $200,000, differences in the amount of non-operating endowment investment gains and losses were significantly different between the two years: in FY22 there was a net investment loss (including both realized and unrealized gains/losses) of $454,000 while in FY21 there was a net investment gain of $861,000, representing a $1.3 million negative swing in valuation of the endowment funds.
- Operating revenue and operating expenses both decreased from FY21 to FY22 by roughly $1.1 million, or about a 2% decrease in each. While patient / client service revenue increased roughly $600,000 over the previous year, revenue from contracts and grants decreased about $1.9 million. This resulted largely from decreased funding, as well as decreased applicable costs, associated with pandemic-related activities.
- Operating expenses were relatively similar between FY22 and FY21 with exception of salaries and benefits expense where there was a decrease of about $1.8 million. However, this decrease resulted from the aforementioned accounting entries necessitated by the year-end GASB 68 pension adjustments. These adjustments included $1.0 million of pension benefits expense in FY22 compared to $3.3 million such expense in FY21. Excluding the non-cash pension related adjustments, salaries and benefits expense increased about $500,000 due to increases associated with recruitment and retention. Additionally, a very low unemployment rate coupled with impacts from enduring the "year of the great resignation" throughout the pandemic resulted in the need to make various market-based / equity adjustments to staff wage levels during the year. These adjustments have continued into FY23, as well.
- One other notable change in operating expenses was an increase of $456,000 in bad debts expense. FY22 includes write-offs totaling $231,000 of some contracts receivable that were deemed uncollectible. Additionally, because there was an increase in self-pay patient receivables during FY22 that had been outstanding greater than 120 days, and by policy an allowance is provided for the full amount of any such receivables at year-end, this resulted in increased bad debt expense during FY22. This increased aging of self-pay receivables was fairly temporary, however, as it resulted from some issues with a third-party billing service in getting timely patient statements generated and mailed out to clinic patients in the last few months of FY22. This issue was resolved fairly early in FY23 and patient statements were again being generated and mailed in a timely manner by the end of August.
- As previously noted, net non-operating income/loss changed rather notably from FY21 to FY22 due to investment market volatility (both realized and unrealized activity) recognized in RiverStone Health's two endowment fund portfolios.

Financial Position Summary

RiverStone Health's financial position at the end of FY22 as compared to FY21 is summarized below.

	2022	2021	Change
Assets and Deferred Outflows			
Current assets	$ 17,870,428	$ 17,616,123	$ 254,305
Property and equipment, net	23,560,399	24,361,975	(801,576)
Other assets	4,572,274	5,861,246	(1,288,972)
Deferred outflow of resources	4,376,635	5,302,044	(925,409)
Total Assets and Deferred Outflows	$ 50,379,736	$ 53,141,388	$ (2,761,652)
Liabilities, Deferred Inflows, and Net Position			
Current liabilities	$ 7,095,662	$ 7,009,167	$ 86,495
Long-term liabilities	26,000,476	33,835,413	(7,834,937)
Deferred inflow of resources	6,569,761	844,062	5,725,699
Net Position:			
Net investment in capital assets	13,814,696	13,874,675	(59,979)
Restricted	4,546,466	5,791,841	(1,245,375)
Unrestricted	(7,647,325)	(8,213,770)	566,445
Total Liabilities, Deferred Inflows, and Net Position	$ 50,379,736	$ 53,141,388	$ (2,761,652)

RiverStone Health continues to maintain a stable and healthy liquidity level. One standard used to measure an organization's liquidity level as well as its general financial health is the current ratio, which is a measure that tells how readily an organization can meet its short-term financial obligations. RiverStone Health's current ratio at the end of FY22 remained solid at 2.5, unchanged from the current ratio at the end of FY21. Stated another way, RiverStone Health had two and one-half dollars in current assets for every one dollar of current liabilities. As evidenced by its continued healthy liquidity, RiverStone Health remains well positioned to adequately meet its financial obligations, has the financial strength to remain flexible and responsive as necessary, continues to have adequate cash flow while also maintaining some cash reserves, and has the ability to continue investment in strategic growth and activities considered vital in helping to further its mission.

Total assets decreased close to $2.8 million from FY21 to FY22. This decrease stemmed from depreciation expense on property and equipment, decreased bond fund reserves as the 2016 bonds were fully paid off in October 2021, decreased endowment fund balances from the downturn in financial markets, and a decrease in deferred outflow of resources pertaining to the pension-related accounts / activity.

Results of Operations Summary

RiverStone Health recognized a net operating loss of approximately $155,000 in FY22 and also recognized net non-operating expense of approximately $834,000, resulting in a net loss before capital contributions of $989,000. A capital contribution of $250,000 was recognized in FY22 from receiving title to the outlying clinic facility located in Worden following a donation from an unrelated party from whom the facility was previously leased for one dollar per year. This resulted in an overall decrease in net position for the year totaling approximately $739,000, which was about $928,000 less than in FY21. As previously noted, from FY21 to FY22 there was nearly a $1.3 million negative swing in the valuation of endowment fund investments, so this large investment devaluation more than offset the capital contribution of the Worden Clinic.

The following summarizes RiverStone Health's revenues and expenses from its operating activities during FY22 as compared to FY21:

	2022		2021		Change
Revenue Sources					
Community Health Center	$ 22,143,057	38%	$ 21,610,916	37%	$ 532,141
Hospice/Home Care	7,118,204	13%	7,346,669	13%	(228,465)
Medical Education	7,617,553	13%	7,335,721	12%	281,832
Public/Family Health	8,520,177	15%	10,280,322	17%	(1,760,145)
Pharmacy	9,883,963	17%	9,959,821	17%	(75,858)
Other	2,273,301	4%	2,117,595	4%	155,706
Total Operating Revenue	$ 57,556,255	100%	$ 58,651,044	100%	$ (1,094,789)

	2022		2021		Change
Expense Sources					
Community Health Center	$ 21,880,243	38%	$ 19,382,127	33%	$ 2,498,116
Hospice/Home Care	7,660,427	13%	7,054,723	12%	605,704
Medical Education	7,701,805	13%	7,341,077	12%	360,728
Public/Family Health	8,001,042	14%	11,138,246	19%	(3,137,204)
Pharmacy	9,684,005	17%	9,771,679	17%	(87,674)
Other	2,783,523	5%	4,193,895	7%	(1,410,372)
Total Operating Expenses	$ 57,711,045	100%	$ 58,881,747	100%	$ (1,170,702)

Community Health Center operations generated a 1.2% margin in FY22 compared to a 10.3% margin in FY21. In FY21, the CHC received some pandemic-related funding for which a portion covered certain capital purchases, thus resulting in a more favorable margin last year despite last year having continued lower volume associated with the pandemic. The CHC volume picked up some in FY22 over the prior year level but this volume increase did not translate into increased margin.

Results of Operations Summary (Continued)

The CHC has historically struggled somewhat with keeping provider positions fully staffed, so while expanded capacity still exists, capacity continued to remain somewhat limited over the last year despite some of the pandemic effect on volume waning. Staffing shortages in non-provider clinical positions also created challenges throughout the year. An increased focus on staff recruitment and retention that began several years ago still actively continues, with continuing efforts to reduce burnout and increase work-life balance. Various market-based and internal equity wage adjustments were also necessary during FY22 and have continued into FY23, as well. As such, expanding capacity by continuing to focus efforts on provider and staff recruitment and retention remains a key initiative.

The hospice and home care programs generated a negative margin of close to 8% in FY22 compared to a positive operating margin of 4% in FY21. Interestingly, this 8% loss in FY22 was actually about the same as the loss generated by these programs in FY20. While the financial results from home care operations remained relatively stable between FY21 and FY22, hospice operations generated a loss approximating 15% in FY22 as compared to a positive margin of about 6% in FY21. However, two estate gifts totaling $275,000 were received by the hospice program in FY21; without these two donations, the hospice program would've generated a margin of only about break-even in FY21. Volume of the hospice program trended downward throughout the pandemic and the average length of stay for hospice patients also continued to decrease over this period. This is not unlike what other hospice programs around the country have also been experiencing. RiverStone Health's hospice program average daily census (ADC) was 11% lower compared to the prior year (49.6 in FY22 and 55.6 in FY21). A similar decrease in ADC was also noted in the previous two-year period (62.4 in FY20). The COVID-19 pandemic necessitated having to put a capacity limit at varying times on the number of patients that could be cared for at RiverStone Health's hospice facility as well as in the community-based hospice program. While there of course also always remains some level of uncertainty surrounding future Medicare reimbursement levels for hospice services, effective in October 2021, rates for routine level hospice care (which comprises roughly 90% of hospice service) increased about 2%; another similar increase was made to the rate effective in October 2022. Unfortunately, RiverStone Health's gradually decreasing hospice market share and drop in the average length of stay combined with continued increases in personnel and supplies costs have more than offset the rate increase. Favorably, though, the hospice ADC has picked back up somewhat in FY23.

Home care operations generated about a 3% margin in FY22 compared to just a slight margin of 0.4% in FY21; however, this was considerably improved over the FY20 home care loss of 15%. Home care operations were fairly challenging for several years prior to FY21, as fairly significant losses had been generated over a period of multiple years. Home care Medicare reimbursement rates either decreased or remained relatively stable for several years prior to CY20. But effective January 1, 2020, CMS implemented a new payment methodology referred to as PDGM, or Patient Driven Grouping Model, which replaced the previous PPS payment model.

Results of Operations Summary (Continued)

Under PDGM, home care providers essentially had to double the number of claims submitted in a 60-day episode of care, and this model requires more detailed information to be gathered on intake plus a more specific diagnosis from referring physicians in order to receive appropriate reimbursement from Medicare. While payment rates were reported to have been reduced by an overall average of more than 4%, reimbursement is mainly based upon diagnosis and accurate documentation of the plan of care for each client, so this percentage can vary. Beginning January 1, 2021, CMS further revised Medicare home care payments such that the Request for Anticipated Payment (or RAP, which historically was an initial payment provided when home care was initiated) that in CY20 was reduced from more than 50% of the total episodic payment rate down to 20%, was no longer provided and instead the entire Medicare payment is now provided following the end of a 30-day episode of care. Despite eliminating the RAP in CY21 and in CY20 implementing the PDGM methodology which decreased an episode of care from 60 days to 30 days, there was a 2% increase in the home care Medicare rate at the start of CY21 followed by an increase of 2.6% at the start of CY22. Recent information from the Centers for Medicare and Medicaid Services (CMS) indicates only a relatively modest increase of 0.7% in home care rates will occur in CY23, and a decrease in rates is expected to occur in CY24 as CMS begins pulling back additional reimbursement distributed during the first three years of PDGM.

Similarly, to the health center, increased wages and benefits have also impacted the hospice and home care division. Accordingly, increasing hospice and home care census levels by continuing to explore the potential for additional community partnerships and focusing on continued refinement of workflows and processes remains a key initiative, especially as reimbursement levels in home health continue to be closely scrutinized at the federal level and future reductions in Medicare reimbursement seem likely.

The medical education division consists of the Montana Family Medicine Residency (MFMR) program (see additional information in the "Other Information" section of this report), and also the Eastern Montana Area Health Education Center (AHEC) program as well as a relatively small five-year geriatric workforce enhancement program grant that began in 2015 and was subsequently renewed for a second five-year period. The MFMR program, which accounts for approximately 90% of the medical education division's operating activities, is generally expected to approximately break-even. Also included in this division is funding received for operation of a program at RiverStone Health that coordinates clinical rotations in the Billings area for medical students participating in the University of Washington's WWAMI (Washington, Wyoming, Alaska, Montana, and Idaho) program and Pacific Northwest University. This, too, is generally expected to result in approximately break-even financial results.

Results of Operations Summary (Continued)

Programs included in the public / family health services division consist largely of: the provision of various local health department functions for Yellowstone County (e.g. environmental health, disease and cancer control, immunizations, tobacco cessation, emergency preparedness, and general health promotion); operation of Yellowstone County's supplemental nutrition for Women, Infants, and Children (WIC) program; the Maternal Child Health (MCH) program (provides comprehensive education on pregnancy and parenting aspects including intensive social work, nutrition, and nursing services for families with high-risk pregnancies and infants and children at risk of developmental delays); Yellowstone County's rural school nursing program; outreach, testing, and case management support services for persons living with HIV/AIDS and their families; HIV/AIDS training for medical and dental providers, pharmacists, nurses, and dental hygienists throughout all of Montana; oversight responsibilities for Yellowstone County's Child Advocacy Center program; and, the provision of case management services and nurse home visits to certain children in Yellowstone County living in foster care placement.

The revenue and expenses of the public health services division decreased rather considerably from FY21 to FY22. This resulted from the COVID-19 pandemic and RiverStone Health's response to it. Close to $2.0 million added revenue was reflected in the prior year associated with RiverStone Health's Public Health Division's response to the public health emergency. This additional funding pertained to activities associated with increased public health responsibilities pertaining to case investigation and contact tracing, operation of community testing and vaccine distribution sites, temporary community enforcement personnel, enhanced protective measures, and added personal protective equipment.

Most of the public health funding received to enable response to the pandemic was fully exhausted by fairly early in CY21. Ongoing response activities continued to be necessary throughout all of FY21, however, so RiverStone Health had to use a portion of its existing cash reserves to support the ongoing activities. Accordingly, the public health division incurred expenses that exceeded the total amount of revenues in FY21 by about $900,000, representing a negative margin of about 8%. Activities related to the pandemic response lessened somewhat beginning in FY22 and RiverStone Health's public health division had adequate funding to cover its pandemic-related activities. As such, the public health division generated a positive margin of about 6%. Also contributing to this positive margin in FY22 was the fact that in November 2021 RiverStone Health's public health division received approximately $1.5 million additional funding from the State of Montana via an amendment to its existing immunization services contract.

Approximately $1.2 million of this funding remained unused at the end of FY22 and is to be used to:

- Identify additional programs and partners within Yellowstone County and develop partnerships for COVID-19 vaccine outreach, education, and planning.
- Create outreach programs and increase organizational capacity to provide opportunities for COVID-19 vaccination in socially vulnerable populations.

Results of Operations Summary (Continued)

- Provide funding for professional development, training, and recruitment to ensure a workforce that is proficient in providing services to at-risk communities and areas of high social vulnerability.
- Increase access to COVID-19 vaccine by continuing to fund, host, or organize COVID-19 vaccination pop-up clinics that focus on at-risk communities or areas of high social vulnerability.

In November 2022, the public health division received an additional $1.35 million from the State of Montana via another amendment to its immunization services contract. Refer to additional information in Note 15 of the accompanying financial statements.

RiverStone Health also received a grant award in FY22 totaling $595,429, made available by the CARES Act and provided through the Centers for Disease Control and Prevention (CDC), to support Resilient Integrated Systems Enhancement (RISE) in Yellowstone County. This grant is to run over the three years from September 2021 to September 2024 and the $595,429 was the approved grant budget amount for the first year, with future year funding based on satisfactory programmatic progress and the availability of funds. The grant application was submitted by Yellowstone County's Healthy By Design (HBD) Coalition for which RiverStone Health, as part of its local health department function, acts as the fiscal agent. The HBD Coalition was founded in 2010 by and continues to receive financial support and leadership from Yellowstone County's local health department (dba RiverStone Health) and the two regional hospitals, Billings Clinic and St. Vincent Healthcare. The HBD Coalition works with more than 30 individuals or organizations in the community on a variety of initiatives that promote healthy eating, active living, social connection, healthy community design, and health equity. The goal of this grant funding is to enable training and deployment of community health workers to pandemic response efforts by building and strengthening community resilience to fight COVID-19 through addressing existing health disparities. A second year grant amount also totaling $595,429 was awarded in September 2022.

Despite the aforementioned funding, the future stability of federal and state funding levels available for the provision of public / family health services continues to be somewhat uncertain. Stable or slightly increasing federal funding levels for most programs and services has continued; however, public health funding is being closely scrutinized by the State of Montana's current administration and reductions in funding following Montana's 2023 state legislative session are certainly possible.

Providing some positive outlook, though, the tax revenue provided by Yellowstone County for the provision of local health department functions by RiverStone Health is anticipated to remain relatively stable or perhaps even increase somewhat in future years.

Pharmacy volume has remained strong and reflected either a stable or increasing trend over the last approximately seven years; however, the resulting margin produced by pharmacy operations over this period has declined. This trend is likely to continue as pharmaceutical costs as well as staffing costs continue increasing and insurance reimbursement doesn't necessarily keep pace with the cost increases.

Results of Operations Summary (Continued)

The programs and services comprising the majority of RiverStone Health's remaining revenue and expenses consist of information technology support services of an electronic health record system used by several health centers in the state; contributions received from RiverStone Health Foundation to support RiverStone Health's programs and services and/or capital improvements; plus, certain administrative / overhead revenue and expenses as well as contracted management / administrative support services provided to RiverStone Health Foundation. The administrative / overhead revenue and expenses also include the year-end GASB 68 pension adjustments, which have been both significant and highly variable from year to year. As previously mentioned, while the revenue recognized as part of the pension adjustments was comparable between FY22 and FY21, there was considerably more expense recognized in the prior year ($1.0 million in FY22 compared to $3.3 million in FY21).

Capital Assets

At the end of FY22 RiverStone Health had approximately $23.6 million (*net* of accumulated depreciation) reflected in capital assets, which was about $800,000 lower than the amount at the end of FY21. Purchases of property and equipment during FY22 totaled close to $500,000 while depreciation expense totaled about $1.4 million. Additionally, a donation of the clinic facility in Worden with an estimated market value of $250,000 was received early in the fiscal year, and the sale of property with a book value of approximately $150,000 that was being used as a temporary quarantine and isolation site during the height of the pandemic was sold. The majority of capital purchases in FY22 were funded by health center grant funding made available by HRSA through passage of the American Rescue Plan Act (ARPA) of 2021. Capital purchases during FY22 included the following:

- IT, dental and other miscellaneous equipment $180,000
- improvements made to the staff entrance on the south end of the health center Ballard Center building $71,000
- upgrade of accounting system software $28,000
- new signage for Bridger and Worden clinics $19,000
- website redesign $25,000
- remodel of human resources space $47,000
- HVAC improvements to Lil Anderson Center (LAC) building $43,000
- auto sliding doors at LAC building front entrance $13,000
- main clinic expansion planning $50,000 (see CIP information immediately below)
- planning costs associated with the Worden Clinic renovation $21,000 (see CIP information immediately below)

Capital Assets (Continued)

Construction in progress (CIP) at the end of FY22 totaled approximately $71,000 and pertained to two projects being almost entirely funded with federal ARPA grants. These projects include the renovation of approximately 3,000 square feet of a portion of vacated space in RiverStone Health's old clinic facility to better accommodate patient care, specifically creating added patient care space for behavioral health, clinical pharmacy and care management services. This project is expected to cost approximately $670,000 and be completed early in 2023. The second project pertains to alterations and renovation work (i.e., deferred maintenance repairs & upgrades) being completed on the clinic facility located in Worden. This project is expected to cost approximately $490,000 and anticipated to be completed in March 2023.

The following table summarizes capital assets at the end of FY22 and FY21:

	FY22	FY21
Land and parking lots	$ 3,060,431	$ 3,124,431
Construction in progress	70,613	3,151
Computers, equipment, and other assets	3,627,753	3,459,135
Buildings and improvements	28,214,485	27,845,492
Furniture and fixtures	2,294,589	2,253,179
Accumulated depreciation	(13,707,472)	(12,323,413)
	$ 23,560,399	$ 24,361,975

The table below summarizes the changes in capital assets during the year. These changes are also presented in greater detail in Note 5 of the accompanying financial statements.

	FY22	FY21
Balance at beginning of year	$ 24,361,975	$ 24,568,291
Additions	748,362	1,221,658
Disposals, net of accumulated depreciatior	(152,831)	(100,961)
Depreciation expense	(1,397,107)	(1,327,013)
	$ 23,560,399	$ 24,361,975

Debt

Industrial revenue bonds were issued in 2003 to provide for the purchase of RiverStone Health's main CHC clinic site and office building along with various land parcels for a new parking lot as well as current and future site development. (Refer to additional information pertaining to YHP in the "Other Information" section of this report). In June 2013, the 2003 bonds were refinanced. Terms of the loan agreement issued in conjunction with the bond refinancing require annual principal payments to be paid each October and semi-annual interest payments to occur each April and October. Refinancing the bonds reduced the interest rate from 5.5% to 2.88%. The 2013 bonds are collateralized similarly to bonds issued in 2009, which were then advance refunded in December 2014 and are described further in the immediately following paragraphs as well as in Note 7 of the accompanying financial statements.

Debt (Continued)

At June 30, 2022, a total of $1,400,000 in 2013 bonds remained outstanding, with principal totaling $185,000 due in the next year. Additionally, approximately $222,000 remained on deposit with the bond trustee for future debt service, and unamortized premium on the 2013 bonds (being amortized over the life of the bonds) totaled approximately $4,000 at the end of FY22.

In September 2009, Yellowstone Health Partnership issued $11,805,000 in healthcare lease revenue bonds to finance construction of an office building located on RiverStone Health's existing main campus and also to renovate the second floor of the old clinic building. The 2009 bonds were advance refunded in December 2014. Terms of the loan agreement issued in conjunction with the bond refunding require principal payments to be paid each October and semi-annual interest payments to occur each April and October. The advance refunding of the 2009 bonds using proceeds of the 2014 bonds reduced the interest rate from 4.87% to 3.41%; eliminated the need for an ongoing debt reserve fund; and also provided more than $1.7 million cash to finance future capital improvements, which were all used by the end of FY17 for a clinic expansion project. The bonds are collateralized similarly to the 2009 bonds that were advance refunded by the 2014 bonds and also similarly to bonds issued in 2013. At June 30, 2022, a total of $8,985,000 in 2014 bonds was outstanding, with principal totaling $540,000 due in the next year. Additionally, approximately $776,000 remained on deposit with the bond trustee for future debt service, and unamortized premium on the 2014 bonds (being amortized over the life of the bonds) totaled approximately $364,000 at the end of FY22.

In December 2016, Yellowstone Health Partnership issued an additional $3,060,000 in healthcare lease revenue bonds to assist in financing construction of a clinic expansion project while RiverStone Health Foundation conducted a capital campaign to garner philanthropic support for the project. (Refer to additional information in the "Other Information" section of this report). Terms of the loan agreement issued in conjunction with the 2016 bonds, which were issued in parity with the 2014 and 2013 bonds, required principal payments to be paid each October and semi-annual interest payments to occur each April and October. The bonds matured on October 1, 2021.

The bond issues are collateralized by a senior pledge of the tax revenues levied by Yellowstone County and appropriated to RiverStone Health and a subordinate pledge of health care and health department services revenue. The bonds are also secured by a subordinate mortgage lien on, security interest in, and an assignment of rents and leases of the project, subject to permitted encumbrances.

Other long-term liabilities of the organization consist of amounts owed to employees for compensated absences (i.e., vacation pay and sick leave) and an amount reflecting RiverStone Health's allocated portion of net pension liability associated with the State of Montana's Public Employees Retirement System (PERS) plan. Additional information is presented in the notes to the accompanying financial statements.

Other Information

In September 2005, RiverStone Health employed the physicians and staff of Montana Family Medicine Residency (MFMR), a separate 501(c)(3) tax-exempt entity, and subsequently transitioned the operations of MFMR's family medicine residency educational program into RiverStone Health's operations. However, the MFMR corporation still exists as an independent, 501(c)(3) tax-exempt entity, and as such, has its own Board of Directors. Board members of MFMR include representatives from its three member organizations (St. Vincent Healthcare, Billings Clinic, and RiverStone Health); there is also representation on MFMR's Board from the Montana WWAMI undergraduate medical education program, the Montana Hospital Association, and the Montana Academy of Family Physicians. Through the end of FY21, the MFMR program trained 24 family medicine residents at any given time graduating eight residents each year and also maintained a sports medicine fellowship program training one physician each year. Beginning in FY22, the MFMR program received increased grant funding to enable the training of ten residents each year (now 30 total residents).

RiverStone Health maintains a professional services agreement with MFMR to provide medical education program services as well as administrative and reporting functions, invoicing MFMR for these services on a monthly basis. MFMR in turn invoices St. Vincent Healthcare and Billings Clinic, as these hospital systems receive Medicare reimbursement for direct graduate medical education and indirect graduate medical education services provided on their campuses. Additionally, RiverStone Health is continuing to receive (via pass-through from MFMR) federal grant funding related to the THCGME (Teaching Health Center Graduate Medical Education) program. This funding was made available by the Affordable Care Act and initially ran through June 30, 2020, with subsequent approval received through at least June 30, 2023 and ongoing funding contingent upon future federal authorization and appropriation.

The resident and faculty physicians of the MFMR program, along with non-physician providers, provide medical staffing for RiverStone Health's community health center, including its outlying clinic sites, and also provide inpatient medical services at the two local hospitals to patients enrolled in RiverStone Health's community health center, as well as other services as required by the respective hospital's medical staff bylaws and rules and regulations.

Unlike YHP, which is further explained in the paragraph that follows, MFMR is *not* considered a blended component unit of RiverStone Health and is therefore *not* included in RiverStone Health's financial reporting entity.

YHP, also a 501(c)(3) tax-exempt entity, is a supporting organization for the programs and services provided by RiverStone Health. It is considered a blended component unit of RiverStone Health, and as such, all of YHP's assets, deferred outflow of resources, liabilities, deferred inflow of resources, and net position, in addition to its revenues and expenses from operations, are combined with those of RiverStone Health for external financial reporting purposes. Detailed information pertaining to YHP's assets and deferred outflows, liabilities and deferred inflows, and its statements of revenues, expenses and change in net position and cash flows is presented in the notes to the accompanying financial statements included with this report.

Other Information (Continued)

YHP's sole member is the RiverStone Board of Health, the governing body of Yellowstone City-County Health Department dba RiverStone Health (the "Board of Health"). YHP has no employees of its own. Four individuals currently serve on YHP's Board of Directors, of which two of the members are also members of the Board of Health and two of the members are employed as part of RiverStone Health's executive management team.

YHP holds title to the land and buildings upon which RiverStone Health's main campus is located, and it is also the entity obligated by the bonds that were issued for purchase, construction, and/or improvement of the property on RiverStone Health's main campus. RiverStone Health has a long-term lease arrangement with YHP whereby RiverStone Health ensures payment of funds to YHP necessary to cover the principal and interest payments associated with outstanding bonds.

YHP also holds two endowment funds that support RiverStone Health programs. One endowment fund was established in 2001 to benefit the ongoing operations of RiverStone Health's hospice program. This fund had a balance of approximately $2.3 million as of June 30, 2022.

Additionally, as a result of the transition of the MFMR program into RiverStone Health's operations, YHP also holds an endowment fund established to benefit the ongoing operations of MFMR. This fund had a balance of approximately $1.2 million as of June 30, 2022.

RiverStone Health also employs two to three fundraising staff whereby, pursuant to a professional services agreement with RiverStone Health Foundation (Foundation), the staff promote local fundraising through activities and special events benefiting not just RiverStone Health's hospice and residency programs, but all of RiverStone Health's programs and services.

RiverStone Health Foundation, a Montana non-profit corporation, was created in 2008 for the purpose of engaging in philanthropic and fundraising related activities to support RiverStone Health and its programs. In 2009 the Foundation received recognition from the Internal Revenue Service as an organization described in Section 501(c)(3) of the Code, and it is exempt from federal taxation as a result of the application of Section 501(a) of the Code.

Undertaking its first major activity late in 2008, the Foundation, under the auspices of YHP and with the active support of other local healthcare providers, launched a capital campaign for purposes of raising funds to build RiverStone Health's hospice facility located on the west end of Billings. The hospice facility was constructed on a site owned by St. John's United, which was initially leased to the Foundation and subsequently assigned to YHP (see paragraphs immediately following) under a 75-year lease for a payment of $1 annually. Effective July 1, 2009, the fundraising related assets and liabilities previously maintained on YHP's books, excluding endowed funds that remain on the YHP books, were transferred from YHP to the Foundation. Because the Foundation exists outside the control and management of RiverStone Health, the Foundation is *not* included as a component unit of RiverStone Health's reporting entity.

Other Information (Continued)

During FY15, the Foundation recognized a donation (and YHP recognized similar contribution revenue) totaling close to $1.7 million when it contributed the hospice facility to YHP. The Foundation initiated a second major fundraising activity late in 2015 by embarking upon another capital campaign to raise funds for construction of a $9 million medical clinic facility located on RiverStone Health's main campus. The new clinic (i.e., Ballard Center), which is located directly south of the old clinic and initiated operations in January 2018, allows for expanded patient access and outcomes, enhanced healthcare education training partnerships, improved efficiency of RiverStone Health's services and staff coordination, and provides the ability to serve additional patients and families in need of care, likely well into the future.

Following completion of the Ballard Center, a second phase of the expansion project was completed in early FY19 at a total cost of about $900,000 to provide for space connecting the new clinic to the old clinic facility and also provide some renovations to a portion of the old clinic facility.

In January 2019, a third and final phase of the clinic expansion project was initiated. This phase included additional renovations to portions of the old clinic facility and allowed for integration of clinic and residency administrative leadership staff, increased office space for physician and non-physician providers, improvements to the dental clinic's office space, and an enlarged staff break area / lounge. This final phase was completed by the end of FY19 at a total cost of approximately $1.3 million.

In July 2021 the satellite facility operated by RiverStone Health Clinic in Worden, MT, which was being leased for $1 per year, was donated to Yellowstone Health Partnership. The market value of the facility at the time of donation was estimated to be $250,000. Late in FY22 RiverStone Health began a deferred maintenance alteration & renovation project. The clinic, which was constructed in 1962, has not had any major investment in its structure with exception of a roof replacement and replacement of the main sewer line. The cabinetry, windows and cement walkways are original and, while they have been well-maintained, they are need of significant repair and upgrade for safety and efficiency. The total project cost is estimated at $490,000 and is being almost entirely funded by ARPA funding. The two-year grant period runs from April 1, 2021 through March 31, 2023 and the total funding provided by this grant was $3,275,750, of which less than $200,000 was received (and recognized as revenue) in FY21, $730,000 was recognized as revenue in FY22, and the balance of the grant is anticipated to be recognized in FY23.

In addition to the Worden Clinic project, the initial grant covered approximately $1.2 million in wages and benefits of staff, $460,000 medical, dental and information technology equipment, $300,000 supplies, $280,000 for various contractual services, and approximately $550,000 for a student loan matching program, retention and resiliency project incentives and staff training curriculum. A prior approval budget request authorization is being prepared to submit to HRSA to request some modification of the initial budgeted items.

Other Information (Continued)

If approved, RiverStone Health plans to allocate a larger portion of the grant funding to some necessary equipment purchases (largely comprised of a backup generator for the Ballard Center building and a new telehealth technology platform) and allocate a smaller portion of the grant funding to the student loan matching program and other retention and resiliency incentives.

F I N A N C I A L S T A T E M E N T S

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
STATEMENTS OF NET POSITION
June 30, 2022 and 2021

	2022	As Restated 2021
ASSETS AND DEFERRED OUTFLOWS		
CURRENT ASSETS		
Cash and cash equivalents	$ 8,275,955	$ 8,661,255
Accounts receivable, net of allowance for doubtful accounts of $832,839 and $585,322, respectively	3,638,035	3,432,818
Contracts receivable	2,645,603	3,998,098
Grants receivable	2,055,320	386,273
Taxes receivable	38,891	29,042
Other receivables	44,938	12,246
Inventory	764,525	679,619
Prepaid expense	407,161	416,772
Total current assets	17,870,428	17,616,123
PROPERTY AND EQUIPMENT		
Property and equipment, not being depreciated	1,435,635	1,368,173
Property and equipment, net of accumulated depreciation	22,124,764	22,993,802
Total property and equipment	23,560,399	24,361,975
OTHER ASSETS		
Lease asset, net of accumulated amortization of $87,195 and $43,598, respectively	25,808	69,405
Endowment funds - restricted cash and cash equivalents	172,941	77,174
Endowment funds - restricted investments	3,365,668	4,028,935
Bond reserve funds - restricted cash and cash equivalents	1,007,857	1,685,732
Total other assets	4,572,274	5,861,246
DEFERRED OUTFLOW OF RESOURCES		
Pension contributions and adjustments	4,376,635	5,302,044
Total deferred outflow of resources	4,376,635	5,302,044
Total assets and deferred outflows	$ 50,379,736	$ 53,141,388

The Notes to Financial Statements are an integral part of these statements.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
STATEMENTS OF NET POSITION (CONTINUED)
June 30, 2022 and 2021

	2022	As Restated 2021
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable	$ 1,486,532	$ 1,279,977
Accrued and withheld payroll liabilities	985,301	1,483,402
Accrued interest payable	119,744	106,848
Bonds payable - current portion	725,000	1,380,000
Lease liability - current portion	25,373	41,491
Compensated absences payable - current portion	2,236,869	2,258,919
Split interest agreements	21,685	21,685
Unearned revenue	1,495,158	436,845
Total current liabilities	7,095,662	7,009,167
LONG-TERM LIABILITIES		
Bonds payable, net of current portion, plus bond premium of $368,560 and $407,779, respectively	10,028,560	10,792,779
Net pension liability	15,932,514	22,971,957
Lease liability, net of current portion	-	25,373
Compensated absences payable, net of current portion	39,402	45,304
Total long-term liabilities	26,000,476	33,835,413
DEFERRED INFLOW OF RESOURCES		
Pension adjustments	6,569,761	844,062
Total deferred inflow of resources	6,569,761	844,062
NET POSITION		
Net investment in capital assets	13,814,696	13,874,675
Restricted		
Endowment funds - nonexpendable	3,538,609	4,106,109
Bond reserve funds - expendable	1,007,857	1,685,732
Total restricted	4,546,466	5,791,841
Unrestricted	(7,647,325)	(8,213,770)
Total net position	10,713,837	11,452,746
Total liabilities, deferred inflows, and net position	$ 50,379,736	$ 53,141,388

The Notes to Financial Statements are an integral part of these statements.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Years Ended June 30, 2022 and 2021

	2022	As Restated 2021
OPERATING REVENUE		
Medicare	$ 7,347,268	$ 7,363,087
Medicaid	14,620,069	14,240,634
Private insurance	3,297,889	3,074,467
Fee income (self-pay)	2,994,607	3,178,742
Contracts	11,384,174	12,320,523
Tax revenue	5,040,166	4,912,108
Contributions and grants	7,417,650	8,441,408
Immunizations	462,732	322,920
Schools	267,135	270,125
Rent income	51,468	58,041
Other income	4,673,097	4,468,989
Total operating revenue	57,556,255	58,651,044
OPERATING EXPENSES		
Bad debt	588,943	132,957
Contracted services	3,042,439	3,055,415
Depreciation and amortization	1,440,705	1,432,745
Insurance	384,365	366,606
Janitorial	237,076	259,686
Miscellaneous	1,800,586	1,590,732
Postage	81,984	94,815
Property taxes	24,056	29,818
Rent	77,548	136,012
Repairs and maintenance	265,730	238,884
Salaries and benefits	36,148,610	37,938,864
Supplies	12,817,590	12,920,598
Telephone	312,951	333,977
Travel and education	488,462	350,638
Total operating expenses	57,711,045	58,881,747
Operating loss	(154,790)	(230,703)

The Notes to Financial Statements are an integral part of these statements.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
STATEMENTS OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)
Years Ended June 30, 2022 and 2021

	2022	As Restated 2021
NON-OPERATING REVENUE (EXPENSE)		
Interest expense	(378,323)	(391,077)
Investment gain (loss) (including unrealized portion), net	(453,969)	861,479
Net loss on disposal of assets	(1,827)	(50,968)
Total non-operating revenue (expense)	(834,119)	419,434
Income (loss) before capital contributions	(988,909)	188,731
Capital contributions	250,000	-
Change in net position	(738,909)	188,731
Net position, beginning of year	11,452,746	11,264,015
Net position, end of year	$ 10,713,837	$ 11,452,746

The Notes to Financial Statements are an integral part of these statements.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2022 and 2021

	2022	As Restated 2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from:		
Patient receipts	$ 24,471,066	$ 23,847,308
Fees (including self-pay patient receipts)	2,994,607	3,178,742
Contracts	12,736,669	10,044,382
Tax revenue	5,030,317	4,912,108
Immunizations	462,732	322,920
Contributions and grants	6,806,916	7,363,023
Schools	267,135	270,125
Rent	51,468	58,041
Other	3,219,399	3,262,152
Cash received from operating activities	56,040,309	53,258,801
Cash paid for:		
Salaries and benefits	35,629,097	33,814,389
Supplies	12,695,941	12,660,495
Contracted services	3,042,439	3,055,415
Postage and telephone	394,935	428,792
Occupancy	594,799	731,415
Travel and education	488,462	350,638
Other	2,184,951	1,957,339
Cash paid for operating activities	55,030,624	52,998,483
Net cash flows from operating activities	1,009,685	260,318
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of property and equipment	(498,362)	(1,233,799)
Proceeds on disposal of property and equipment	151,004	-
Payment on lease liability	(41,491)	(46,139)
Payments on long-term debt	(1,380,000)	(1,330,000)
Payments of interest expense	(417,542)	(439,082)
Net cash flows from capital and related financing activitie	(2,186,391)	(3,049,020)

The Notes to Financial Statements are an integral part of these statements.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
STATEMENTS OF CASH FLOWS (CONTINUED)
Years Ended June 30, 2022 and 2021

	2022	As Restated 2021
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(510,468)	(1,267,344)
Proceeds from maturities or sales of investments	596,204	1,189,937
Proceeds from investment income	123,562	102,285
Net cash flows from investing activities	209,298	24,878
Net change in cash and cash equivalents	(967,408)	(2,763,824)
Cash and cash equivalents, beginning of year	10,424,161	13,187,985
Cash and cash equivalents, end of year	$ 9,456,753	$ 10,424,161
AS PRESENTED IN THE ACCOMPANYING STATEMENT OF NET POSITION		
Cash and cash equivalents	$ 8,275,955	$ 8,661,255
Endowment funds - restricted cash and cash equivalents	172,941	77,174
Bond reserve funds - restricted cash and cash equivalents	1,007,857	1,685,732
	$ 9,456,753	$ 10,424,161
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	$ (154,790)	$ (230,703)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation and amortization	1,440,705	1,432,745
Bad debt expense	588,943	132,957
Pension adjustments	(388,335)	2,145,317
Changes in operating assets, deferred outflows of resources, liabilities, and deferred inflows of resources:		
Accounts receivable	(794,160)	(830,880)
Contracts/grants/other receivables	(359,094)	(2,354,919)
Inventory	(84,906)	19,231
Prepaid expenses	9,611	(67,015)
Accounts payable	206,555	240,872
Accrued and withheld payroll liabilities	(485,205)	529,734
Compensated absences	(27,952)	253,399
Unearned revenue	1,058,313	(1,010,420)
Net cash flows from operating activities	$ 1,009,685	$ 260,318
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES		
Lease assets obtained in exchange for lease liabilities	$ -	$ 113,003
Assets obtained with capital contributions	$ 250,000	$ -

The Notes to Financial Statements are an integral part of these statements.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The financial statements include the accounts of Yellowstone City-County Health Department, dba RiverStone Health, and Yellowstone Health Partnership (YHP), a component unit of Yellowstone City-County Health Department presented on a blended basis (collectively referred to as RiverStone Health). The criteria for including organizations within RiverStone Health's reporting entity are set forth in generally accepted accounting principles (GAAP), which defines the financial reporting entity as the primary government, as well as its component units, which are legally separated organizations for which the officials of the primary government are financially accountable.

GAAP has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of RiverStone Health to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, RiverStone Health. Management of RiverStone Health has determined that YHP meets the above criteria and, as such, it has been included as a component unit in the accompanying financial statements. In addition, RiverStone Health is not aware of any other entity that would exercise such financial accountability resulting in RiverStone Health being considered a component unit of that entity.

All significant intercompany transactions and accounts have been eliminated between YHP and RiverStone Health.

Organization

Yellowstone City-County Health Department, dba RiverStone Health, is a Montana multi-jurisdictional health district established by the RiverStone Board of Health under MCA 7-11-110(2)(i) to promote individual, community, and environmental health by understanding, anticipating, and responding to the health-related needs of Montanans. RiverStone Health is managed by the RiverStone Board of Health and by a central administration appointed by and responsible to the Board.

YHP is a non-profit corporation established under the laws of the State of Montana, whose sole member is the RiverStone Board of Health. YHP is a supporting organization for the programs through which RiverStone Health provides public health and clinical health related services.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent 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 those estimates.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Basis of Presentation
RiverStone Health follows proprietary fund reporting. Accordingly, the accompanying financial statements are presented using the economic resources measurement focus and the accrual method of accounting. Under the accrual method of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. RiverStone Health applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net funds are available.

Net position is classified into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

- Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation plus capital related deferred outflows, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and capital related deferred inflows that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of "net investment in capital assets." Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- Restricted – This component of net position is restricted by external constraints imposed by creditors (such as debt covenants), contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. Two classifications of restrictions are as follows:
    - *Expendable* – Net position subject to constraints externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.
    - *Nonexpendable* – Net position subject to stipulations that they be maintained permanently by the organization. The restrictions on these assets may permit the organization to use the income earned and capital gains, if any, from the investment assets as support for general or specific purposes, unless otherwise specified by the donor.
- Unrestricted – This component of net position consists of any remaining net position that does not meet the definition of "Restricted" or "Net investment in capital assets."

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements

RiverStone Health has adopted the provisions of the following GASB pronouncement for fiscal year 2022:

> Statement No. 87, *Leases*. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about a government's leasing activities. The requirements of this Statement have been applied retrospectively.

Cash and Cash Equivalents

For purposes of the statement of cash flows, RiverStone Health considers cash on hand, cash in banks, and pooled deposits within the Yellowstone County investment pool with maturities of 90 days or less to be cash equivalents. Cash and cash equivalents held by bond trustees and brokerage houses are also classified as cash and cash equivalents. FDIC coverage is limited to $250,000 per account holder. From time to time, certain bank accounts that are subject to limited FDIC coverage exceed their insured limits.

Receivables

RiverStone Health records receivables from third-party insurance companies, various contracts, property taxes, and grant agreements. RiverStone Health utilizes the allowance method to account for uncollectible accounts receivable and routine medical/dental billing adjustments. At June 30, 2022 and 2021, the allowance account had a balance of $832,839 and $585,322, respectively, based on management's estimates of collectability. Management estimated an allowance based on 100% of private pay accounts receivable that had been outstanding more than 120 days. RiverStone Health has not recognized an allowance for grants and taxes receivable as management considers all amounts collectible.

Inventory

Inventory consists mainly of medical, dental, and pharmaceutical supplies and is valued at the lower of cost (on a first-in, first-out basis) or net realizable value.

Property and Equipment

Property and equipment is recorded at historical cost. Donated property and equipment is reported at estimated fair value at the date received. Depreciation is calculated on the straight line basis over estimated useful lives of 3 – 40 years in accordance with applicable industry standards. RiverStone Health capitalizes all expenditures for property and equipment over $5,000.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Lease Assets
RiverStone Health has elected not to capitalize lease assets less than $5,000. The related lease liabilities, principal and interest are not material and have not been included in the financial statements. Payments for these leases have been recorded as lease expense in accordance with the accrual method of accounting as described on page 28.

Investments and Investment Income
RiverStone Health reports all investments at fair value based on quoted market prices. Net investment income or loss (including realized and unrealized gains and losses on investments plus interest and dividends) is included in the statement of revenues, expenses and changes in net position as an increase or decrease to unrestricted net position unless its use is restricted by explicit donor stipulation or law. Investment income is considered a non-operating revenue source.

RiverStone Health categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets (these investments are valued using prices quoted in active markets); Level 2 inputs are significant other observable inputs (these investments are valued using matrix pricing); Level 3 inputs are significant unobservable inputs (these investments are valued using consensus pricing).

Compensated Absences
Accrued compensated absences are an obligation relating to employees' rights to receive compensation for future absences and are attributable to employees' services already rendered. RiverStone Health recognizes a liability for the full cost of unused vacation benefits and 25% of the cost of unused sick leave benefits earned by its personnel.

Other Post-Employment Benefits
RiverStone Health participates in Yellowstone County's health insurance plan and at this time, the County has not allocated a portion of the OPEB liability to RiverStone Health.

Third-Party Contractual Adjustments
RiverStone Health has agreements with certain third-party payers that provide for payments at amounts different from its established rates. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Provisions for estimated third-party payer settlements are provided in the period related services are rendered. Differences between the estimated amounts accrued and interim and final settlements are reported in operations in the year of settlement.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Tax Revenues

Yellowstone County is responsible for assessing, collecting, and distributing property taxes. Property taxes become a lien on the first day of the levy year and may be paid in two equal installments. The first installment is due on or before November 30th of each year, and the second installment is due on or before May 31st of the following year. All property taxes are recognized on a full accrual basis in the accompanying financial statements.

Operating Revenues and Expenses

Operating revenues are those revenues that are either generated directly from the primary activities of RiverStone Health or are a principal source of financing for on-going operations. For RiverStone Health, these revenues include patient and clinic related revenue streams, tax revenue, contributions and grants, and other income. Operating expenses are necessary costs incurred to provide the services that are the primary activities of RiverStone Health.

Advertising Costs

RiverStone Health expenses any costs related to advertising as incurred.

Reclassifications

Certain amounts presented in the prior year have been reclassified to conform to current year financial statement presentation. The reclassifications have no impact on previously reported net position or change in net position.

Subsequent Events

Management has evaluated subsequent events through December 29, 2022, the date which the financial statements were available for issue.

NOTE 2. CASH AND INVESTMENTS

All cash and investments meet collateral requirements specified by State law. There are no legal provisions that limit RiverStone Health as to the type of cash and investments that it can maintain other than those funds on deposit with Yellowstone County.

Cash and cash equivalents are stated at cost and consist of balances in federally insured checking, savings, money market, and certificates of deposit accounts. Restricted cash and cash equivalents are stated at cost and consist of a government insured money market account held by US Bank & Trust and funds held at The Bank of New York Mellon.

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

The following reflects the custodial credit risk for bank deposits held as of June 30, 2022 and 2021:

	2022	2021
Insured, including funds backed by the U.S. Government	$ 1,484,274	$ 2,081,844
Collateralized:		
Collateral held by pledging bank's trust department in RiverStone Health's or YHP's name	$ 7,983,709	$ 8,226,930

In addition to funds held in financial institutions, RiverStone Health has funds in a cash and investment pool managed by Yellowstone County (the Pool); these funds are under the control of the Yellowstone County Treasurer. The composition of the cash held at the County is available in the County's audited financial statements, which can be obtained by calling the County Fiscal Office at (406) 256-2718. RiverStone Health had cash and cash equivalents totaling $308,789 and $197,940 maintained by Yellowstone County at June 30, 2022 and 2021, respectively.

Because of the pooled funds concept, it is not possible to allocate RiverStone Health's portion of the Pool into risk categories. However, all participants in the Pool share the risks proportionately; that is, each dollar invested shares proportionately in the risk of the pooled investments. Cash and cash equivalents may include cash and cash items, demand, money market, time savings, fiscal agent deposits, investments in the Montana Short-Term Investment Pool (S.T.I.P.), repurchase agreements, and direct obligations of the United States Government.

All cash, certificates of deposit, and investments with a maturity date of 90 days or less when purchased are treated as cash equivalents for purposes of cash flow reporting. Investments are stated at fair value.

RiverStone Health's investments maintained as part of its endowment funds are stated at fair value and consisted of the following at June 30, 2022:

	Fair Value June 30, 2022	Valuation Inputs
U.S. equity securities	$ 1,316,945	Level 1
Developed foreign equities	532,344	Level 1
Emerging foreign equities	222,812	Level 1
Mutual funds:		
Taxable U.S.	822,377	Level 1
Taxable high yield	143,303	Level 1
Taxable other income	69,465	Level 1
Commodities	115,561	Level 1
U.S. listed real estate funds	142,861	Level 1
Total endowment fund investments	$ 3,365,668	

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

RiverStone Health's investments maintained as part of its endowment funds are stated at fair value and consisted of the following at June 30, 2021:

	Fair Value June 30, 2021	Valuation Inputs
U.S. equity securities	$ 1,709,306	Level 1
Developed foreign equities	665,378	Level 1
Emerging foreign equities	325,000	Level 1
Mutual funds:		
Taxable U.S.	1,073,336	Level 1
Taxable other income	86,973	Level 1
U.S. listed real estate funds	168,942	Level 1
Total endowment fund investments	$ 4,028,935	

The calculation of realized gains or losses is independent of the calculation of the net change in fair value of investments. The following summarizes the investment return for the year ended June 30, 2022 and 2021, respectively:

	2022	2021
Interest and dividends	$ 123,561	$ 101,960
Net unrealized gains (losses)	(784,073)	607,625
Realized gains on sale of investments, net	206,543	151,894
Investment return (loss), net	$ (453,969)	$ 861,479

NOTE 3. ENDOWMENT FUNDS

Endowment funds are reflected in the balance sheet as follows at June 30, 2022 and 2021, respectively:

	2022	2021
Endowment funds - restricted cash and cash equivalents	$ 172,941	$ 77,174
Endowment funds - restricted investments	3,365,668	4,028,935
Total endowment funds	$ 3,538,609	$ 4,106,109

In May 2007, the Montana Family Medicine Residency (MFMR) made a restricted gift to YHP in the amount of $715,007. Under the terms of this gift, until sufficient principal has been added to the endowment so the value of the endowment is $1,000,000, only 75% of the income of the endowment shall be available to fund the uses permitted under the gift agreement.

NOTE 3. ENDOWMENT FUNDS (CONTINUED)

At the time the endowment reaches $1,000,000, all interest income of the endowment may be available. Permitted uses consist of: scholarships to MFMR residents; innovative educational activities and research in the field of family medicine; and such other uses and in such amounts as are approved by the Project Committee, as defined by the gift agreement.

During the year ended June 30, 2022 and 2021, interest and dividends earned by the MFMR endowment fund totaled $28,652 and $20,854, respectively.

For amounts maintained in YHP's remaining endowment fund, all interest income is expendable by RiverStone Health for its hospice operations. During the year ended June 30, 2022 and 2021, interest and dividends earned by the hospice endowment totaled $57,536 and $43,125, respectively.

NOTE 4. ACCOUNTS RECEIVABLE

The following summarizes amounts included in accounts receivable at June 30, 2022 and 2021, respectively:

	2022	2021
Medicare (includes Medicare Advantage)	$ 1,427,855	$ 1,598,028
Medicaid	749,306	615,144
Insurance	754,007	683,552
Private pay	1,539,706	1,085,879
Other	-	35,537
Less - allowance for doubtful accounts	(832,839)	(585,322)
Total accounts receivable	$ 3,638,035	$ 3,432,818

NOTE 5. PROPERTY AND EQUIPMENT

The following represents the changes in property and equipment during fiscal year 2022:

	July 1, 2021	Increases	Decreases	June 30, 2022
Property and equipment not being depreciated				
Land	$ 1,365,022	$ -	$ -	$ 1,365,022
Construction in progress	3,151	70,613	(3,151)	70,613
Total property and equipment not being depreciated	1,368,173	70,613	(3,151)	1,435,635
Property and equipment being depreciated				
Land improvements	1,759,409	29,750	(93,750)	1,695,409
Computers, equipment, and other assets	3,459,135	168,618	-	3,627,753
Buildings and improvements	27,845,492	441,122	(72,129)	28,214,485
Furniture and fixtures	2,253,179	41,410	-	2,294,589
Total	35,317,215	680,900	(165,879)	35,832,236
Accumulated depreciation	(12,323,413)	(1,397,107)	13,048	(13,707,472)
Net property and equipment being depreciated	22,993,802	(716,207)	(152,831)	22,124,764
Total net property and equipment	$ 24,361,975	$ (645,594)	$ (155,982)	$ 23,560,399

The following represents the changes in property and equipment during fiscal year 2021:

	July 1, 2020	Increases	Decreases	June 30, 2021
Property and equipment not being depreciated				
Land	$ 1,365,022	$ -	$ -	$ 1,365,022
Construction in progress	110,682	884,684	(992,215)	3,151
Total property and equipment not being depreciated	1,475,704	884,684	(992,215)	1,368,173
Property and equipment being depreciated				
Land improvements	1,096,285	663,124	-	1,759,409
Computers, equipment, and other assets	3,233,878	323,576	(98,319)	3,459,135
Buildings and improvements	27,505,645	342,489	(2,642)	27,845,492
Furniture and fixtures	2,253,179	-	-	2,253,179
Total	34,088,987	1,329,189	(100,961)	35,317,215
Accumulated depreciation	(10,996,400)	(1,389,147)	62,134	(12,323,413)
Net property and equipment being depreciated	23,092,587	(59,958)	(38,827)	22,993,802
Total net property and equipment	$ 24,568,291	$ 824,726	$ (1,031,042)	$ 24,361,975

At June 30, 2021, approximately $3,000 was included in construction in progress (CIP) pertaining to a minor remodel project to create additional space for human resources staff. At June 30, 2022, CIP totaling approximately $71,000 pertained to two projects being entirely funded with federal grants made possible by the American Rescue Plan Act (ARPA) of 2021 from the Heath Resources Services Administration (HRSA) to RiverStone Health Clinic.

NOTE 5. PROPERTY AND EQUIPMENT (CONTINUED)

These projects include the renovation of approximately 3,000 square feet of a portion of vacated space in RiverStone Health's old clinic facility to better accommodate patient care, specifically creating added patient care space for behavioral health, clinical pharmacy and care management services. This project is expected to cost approximately $670,000 and be completed early in 2023. The second project pertains to alterations and renovation work (i.e., deferred maintenance repairs & upgrades) being completed on the outlying clinic facility located in Worden. This project is expected to cost approximately $490,000 and anticipated to be completed in March 2022.

NOTE 6. LEASES

RiverStone Health has a long-term lease arrangement with YHP, a blended component unit, whereby RiverStone Health ensures payment of funds to YHP necessary to cover the principal and interest payments associated with outstanding bonds. RiverStone Health leases the operating facility, including the main clinic, administration building, and other program and administrative offices, from YHP.

The lease was effective September 1, 2009 and terminates on August 31, 2034. The lease required monthly payments $126,661 during the years ending June 30, 2022 and 2021. In August 2021, Riverstone Health began leasing the outlying medical clinic space located in Worden from YHP for $2,000 per month (see additional information pertaining to the Worden clinic site in the immediately following paragraphs). Total rent expense under these agreements during the years ended June 30, 2022 and 2021 was $1,541,935 and $1,519,934, respectively.

In addition, YHP recognized rent income of $1,541,935 and $1,519,935 under this arrangement during the years ended June 30, 2022 and 2021, respectively. As described in Note 1, RiverStone Health has eliminated these transactions in the statement of revenues, expenses and changes in net position. GASB Statement No. 87, *Leases*, does not apply to leases where the lessor is included as a blended component unit of the primary government; therefore, the lease with YHP has been excluded from the lease liability included in the statements of net position.

RiverStone Health has entered into various lease agreements for office and clinic space, vehicles, equipment and short-term rental space. These leases include space pertaining to the operation of outlying medical clinic sites in Bridger and Joliet. Additionally, in-kind rent expense of $20,620 was recorded during the year ended June 30, 2021 for space provided free of charge by an unrelated party for operation of the medical clinic in Worden.

In July 2021, this facility was donated to YHP at an estimated market value of $250,000 and in August 2021 RiverStone Health began leasing the facility from YHP as described in the immediately preceding paragraph.

NOTE 6. LEASES (CONTINUED)

A short-term lease is a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of the probability of the options being exercised. For a lease that is cancelable by either the lessee or the lessor, such as a rolling month-to-month lease or a year-to-year lease, the maximum possible term is the noncancelable period, including any notice periods. Short-term leases are not subject to GASB Statement No. 87, *Leases*, and are recorded as lease expense in accordance with the accrual method of accounting.

The below table summarizes the total amount of lease assets, related accumulated amortization and lease liabilities related to the lessee leasing arrangements as of June 30, 2022 and 2021, respectively.

Lease assets	July 1, 2021	Increases	Decreases	June 30, 2022	Current Portion
Vehicle	$ 43,338	$ -	$ -	$ 43,338	
Building	69,665	-	-	69,665	
	113,003	-	-	113,003	
Less: accumulated amortization					
Vehicle	(14,859)	(14,859)	-	(29,718)	
Building	(28,739)	(28,738)	-	(57,477)	
	(43,598)	(43,597)	-	(87,195)	
Total lease assets, net	$ 69,405	$ (43,597)	$ -	$ 25,808	
Lease liabilities	$ 66,864	$ -	$ (41,491)	$ 25,373	$ 25,373

Lease assets	July 1, 2020	Increases	Decreases	June 30, 2021	Current Portion
Vehicle	$ 43,338	$ -	$ -	$ 43,338	
Building	69,665	-	-	69,665	
	113,003	-	-	113,003	
Less: accumulated amortization					
Vehicle	-	(14,859)	-	(14,859)	
Building	-	(28,739)	-	(28,739)	
	-	(43,598)	-	(43,598)	
Total lease assets, net	$ 113,003	$ (43,598)	$ -	$ 69,405	
Lease liabilities	$ 113,003	$ -	$ (46,139)	$ 66,864	$ 41,491

The below table details amortization by class and total interest on lease liabilities for the years ended June 30, 2022 and 2021:

Lease expense	2022	2021
Amortization expense by asset class		
Vehicle	$ 14,859	$ 14,859
Building	28,739	28,739
Total amortization expense	43,598	43,598
Interest on lease liabilities	1,848	3,705
Total	$ 45,446	$ 47,303

NOTE 6. LEASES (CONTINUED)

Principle and interest requirements to maturity as of June 30, 2022 are as follows:

	Principal	Interest	Total
Year Ending June 30, 2023	$ 25,373	$ 451	$ 25,824

NOTE 7. LONG-TERM LIABILITIES

In September 2003, YHP issued $3,830,000 in industrial revenue bond debt to purchase a building and land used by RiverStone Health located at 123 South 27th Street in Billings, Montana. Bond proceeds were also used to purchase other property adjacent to the east and south of this property and to allow for demolition of the structures and construction of a new parking lot.

The bonds are collateralized by a first mortgage lien on, and security interest in, the project facilities and all equipment and fixtures included therein, as well as the gross receivables from the project facilities.

In June 2013, the 2003 bonds were refinanced. Terms of the loan agreement issued in conjunction with the bond refinancing require annual principal payments to be paid on October 1 of each year and semi-annual interest payments to be paid on April 1 and October 1 of each year. Refinancing these bonds reduced the interest rate from 5.5% to 2.88%. The 2013 bonds are collateralized similarly to bonds issued in 2009, which were then advance refunded in December 2014, and are described in the immediately following two paragraphs.

In September 2009, YHP issued $11,805,000 in subordinate health care lease revenue bond debt to finance construction of a new office building located on RiverStone Health's existing campus and also to renovate the second floor of the clinic building used by RiverStone Health.

The 2009 bonds were advance refunded in December 2014. Terms of the loan agreement issued in conjunction with the bond refunding require annual principal payments to be paid on October 1 of each year and semi-annual interest payments to be paid on April 1 and October 1 of each year. The advance refunding of the 2009 bonds using proceeds of the 2014 bonds reduced the interest rate from 4.87% to 3.41%.

In December 2016, YHP issued an additional $3,060,000 in subordinate health care lease revenue bonds to assist in financing construction of a clinic expansion project while RiverStone Health Foundation conducted a capital campaign to garner philanthropic support for the project. Terms of the loan agreement issued in conjunction with the bonds, which were issued in parity with the 2014 and 2013 bonds, require principal payments to be paid each October and semi-annual interest payments to occur each April and October. The bonds had an interest rate of 2.48% and matured on October 1, 2021.

NOTE 7. LONG-TERM LIABILITIES (CONTINUED)

The bonds are collateralized by a senior pledge of the tax revenues levied by Yellowstone County for RiverStone Health and a subordinate pledge of health care and health department services revenue. The bonds are also secured by a subordinate mortgage lien on, security interest in, and an assignment of rents and leases of the project, subject to permitted encumbrances. In addition, the bonds require compliance with specific loan covenants, of which RiverStone Health was in substantial compliance at June 30, 2022 and 2021.

Bond reserve funds totaling $1,007,857 and $1,685,732, consisting of cash and cash equivalents restricted for future debt, are reflected in the statement of net position as of June 30, 2022 and 2021, respectively.

The following represents activity on this debt during fiscal year 2022:

	Balance, July 1, 2021	Additions	Reductions	Balance, June 30, 2022	Current Portion
Bonds payable (2013 issue) to Yellowstone County, Montana, fixed interest rate of 2.88% payable semi-annually every April and October through 2028	$ 1,585,000	$ -	$ (185,000)	$ 1,400,000	$ 185,000
Add: bond premium	4,748	-	(687)	4,061	-
Total bonds payable (2013 issue)	1,589,748	-	(185,687)	1,404,061	185,000
Bonds payable (2014 issue) to Yellowstone County, Montana, fixed interest rate of 3.41% payable semi-annually every April and October through 2034	9,505,000	-	(520,000)	8,985,000	540,000
Add: bond premium	393,855	-	(29,356)	364,499	-
Total bonds payable (2014 issue)	9,898,855	-	(549,356)	9,349,499	540,000
Bonds payable (2016 issue) to Yellowstone County, Montana, fixed interest rate of 2.48% payable semi-annually every April and October through 2021	675,000	-	(675,000)	-	-
Add: bond premium	9,176	-	(9,176)	-	-
Total bonds payable (2016 issue)	684,176	-	(684,176)	-	-
Total bonds payable	$ 12,172,779	$ -	$ (1,419,219)	$ 10,753,560	$ 725,000

The following represents a schedule of future interest and principal due on the bonds at June 30, 2022:

Year Ending June 30,	Principal	Interest	Total
2023	$ 725,000	$ 379,155	$ 1,104,155
2024	760,000	348,825	1,108,825
2025	790,000	316,525	1,106,525
2026	815,000	292,825	1,107,825
2027	835,000	268,375	1,103,375
2028 - 2032	3,985,000	874,600	4,859,600
2033 - 2035	2,475,000	117,900	2,592,900
Total minimum debt service payments	10,385,000	2,598,205	12,983,205
Add: bond premium	368,560	-	368,560
Total bonds payable	$ 10,753,560	$ 2,598,205	$ 13,351,765

NOTE 7. LONG-TERM LIABILITIES (CONTINUED)

The following represents activity during the years ended June 30, 2022 and 2021 on amounts owed to employees for compensated absences:

	Balance, July 1, 2021	Net Additions/ (Deductions)	Balance, June 30, 2022
Current portion	$ 2,258,919	$ (22,050)	$ 2,236,869
Long-term portion	45,304	(5,902)	39,402
Total	$ 2,304,223	$ (27,952)	$ 2,276,271

	Balance, July 1, 2020	Net Additions/ (Deductions)	Balance, June 30, 2021
Current portion	$ 2,012,927	$ 245,992	$ 2,258,919
Long-term portion	37,897	7,407	45,304
Total	$ 2,050,824	$ 253,399	$ 2,304,223

NOTE 8. RETIREMENT PLANS

RiverStone Health participates in the State of Montana's Public Employees Retirement System (PERS) plan.

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with their participation in the PERS. Employers are required to record and report their proportionate share of the collective net pension liability, pension expense, and deferred inflows and deferred outflows of resources associated with pensions.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's Total Pension Liability (TPL). The basis for the TPL as of June 30, 2021, was determined by taking the results of the June 30, 2020 actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedures include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

NOTE 8. RETIREMENT PLANS (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The TPL minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of RiverStone Health's and the State of Montana's net pension liability as of June 30, 2021 and 2020, are displayed below. RiverStone Health's proportionate share equals the ratio of their contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for a particular employer to the total state contributions paid. As of June 30, 2022 and 2021, RiverStone Health recorded a liability of $15,932,514 and $22,971,957, respectively and its proportionate share was 0.8787% and 0.8707%, respectively.

As of Reporting Date	Net Pension Liability as of June 30, 2022	Net Pension Liability as of June 30, 2021	Percent of Collective NPL as of June 30, 2022	Percent of Collective NPL as of June 30, 2021	Change in Percent of Collective NPL
RiverStone Health proportionate share	$ 15,932,514	$ 22,971,957	0.8787%	0.8707%	0.0079%
State of Montana proportionate share associated with RiverStone Health	4,752,136	7,313,258	0.2621%	0.2772%	-0.0151%
Total	$ 20,684,650	$ 30,285,215	1.1408%	1.1479%	-0.0072%

Changes in actuarial assumptions and methods: The following changes in assumptions or other inputs were made that affected the measurement of the TPL:

1. The discount rate was lowered from 7.34% to 7.06%
2. The investment rate of return was lowered from 7.34% to 7.06%

Changes in benefit terms:

There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share:

There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

NOTE 8. RETIREMENT PLANS (CONTINUED)

Pension Expense

During the years ended June 30, 2022 and 2021, RiverStone Health recognized a pension expense of $1,125,400 and $3,510,003, respectively, for its proportionate share of the Plan's pension expense. RiverStone Health also recognized other revenue of $1,421,005 and $1,196,025, respectively, for the support provided by the State of Montana for its proportionate share of the pension expense associated with RiverStone Health.

	Pension Expense for the year ended June 30, 2022	Pension Expense for the year ended June 30, 2021
RiverStone Health's proportionate share	$ 1,125,400	$ 3,510,003
State of Montana's proportionate share associated with RiverStone Health	1,421,005	1,196,025
Total	$ 2,546,405	$ 4,706,028

Recognition of Deferred Inflows and Outflows

At June 30, 2022 and 2021, RiverStone Health reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	2022		2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Actual vs. expected experience	$ 170,029	$ 115,335	$ 370,814	$ 656,803
Changes in assumptions	-	6,454,426	1,590,720	-
Actual vs. expected investment earnings	2,359,902	-	1,989,167	-
Changes in proportionate share and differences between RiverStone Health contributions and proportionate share of contributions	357,077	-	-	187,259
Contributions paid to PERS subsequent to the measurement date	1,489,627	-	1,351,343	-
Total	$ 4,376,635	$ 6,569,761	$ 5,302,044	$ 844,062

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	Amount of deferred outflows and deferred inflows recognized in future years as an increase or (decrease) to Pension Expense
2023	$ 372,067
2024	(435,497)
2025	(1,558,909)
2026	(2,060,412)
Total	$ (3,682,751)

NOTE 8. RETIREMENT PLANS (CONTINUED)

Plan Description
The PERS-Defined Benefit Retirement Plan (PERS-DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State, local governments, certain employees of the Montana University System, and school districts. Benefits are established by state law and can only be amended by Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-Defined Contribution Retirement Plan (PERS-DCRP) by filing an irrevocable election. Members may not be members of both the defined contribution and defined benefit retirement plans.

Benefits Provided
The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

Service retirement:
- Hired prior to July 1, 2011:
  - Age 60, 5 years of membership service;
  - Age 65, regardless of membership service; or
  - Any age, 30 years of membership service.
- Hired on or after July 1, 2011:
  - Age 65, 5 years of membership service; or
  - Age 70, regardless of membership service.

Early retirement:
- Hired prior to July 1, 2011:
  - Age 50, 5 years of membership service; or
  - Any age, 25 years of membership service.
- Hired on or after July 1, 2011:
  - Age 55, 5 years of membership service

Second retirement: (requires returning to PERS-covered employer or PERS service):
- Retired before January 1, 2016 and accumulated less than 2 years additional service credit or retired on or after January 1, 2016 and accumulated less than 5 years additional service credit:
  - A refund of members' contributions plus return interest (currently 2.02% effective July 1, 2018);
  - No service credit for second employment;
  - Start the same benefit amount for month following termination; and
  - Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
- Retired before January 1, 2016 and accumulated at least 2 years of additional service credit:

NOTE 8. RETIREMENT PLANS (CONTINUED)

Second Retirement (Continued):

- A recalculated retirement benefit based on provisions in effect after the initial retirement; and
- GABA starts on the recalculated benefit in January after receiving the new benefit for 12 months.

- Retired on or after January 1, 2016 and accumulated 5 or more years of service credit:
  - The same retirement as prior to the return to service;
  - A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
  - GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

Member's Highest Average Compensation (HAC)

- Hired prior to July 1, 2011 – highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

Compensation Cap

- Hired on or after July 1, 2013 – 110% annual cap on compensation considered as part of a member's highest average compensation.

Monthly Benefit Formula

- Members hired prior to July 1, 2011:
  - Less than 25 years of membership service: 1.785% of HAC per year of service credit;
  - 25 years of membership service or more: 2% of HAC per year of service credit.
- Members hired on or after July 1, 2011:
  - Less than 10 years of membership service: 1.5% of HAC per year of service credit;
  - 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
  - 30 years or more of membership service: 2% of HAC per year of service credit.

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007.
- 1.5% for members hired between July 1, 2007 and June 30, 2013.
- Members hired on or after July 1, 2013:
  a) 1.5% for each year PERS is funded at or above 90%;
  b) 1.5% reduced by 0.1% for each 2.0% PERS is funded below 90%; and
  c) 0% whenever the amortization period for PERS is 40 years or more.

NOTE 8. RETIREMENT PLANS (CONTINUED)

Contributions

The State Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

Special Funding

The State of Montana, as the non-employer contributing entity, paid to the Plan, additional contributions that qualify as *special funding*. Those employers who received *special funding* are all participating employers.

Not Special Funding

Per Montana law, state agencies and universities paid their own additional contributions. These employer-paid contributions are *not* accounted for as special funding for state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the table below:

Fiscal Year	Member		State & Universities	Local Government		School Districts	
			Employer	Employer	State	Employer	State
	Hired <7/01/11	Hired >7/01/11					
2022	7.90%	7.90%	8.970%	8.870%	0.10%	8.60%	0.370%
2021	7.90%	7.90%	8.870%	8.770%	0.10%	8.50%	0.370%
2020	7.90%	7.90%	8.770%	8.670%	0.10%	8.40%	0.370%
2019	7.90%	7.90%	8.670%	8.570%	0.10%	8.30%	0.370%
2018	7.90%	7.90%	8.570%	8.470%	0.10%	8.20%	0.370%
2017	7.90%	7.90%	8.470%	8.370%	0.10%	8.10%	0.370%
2016	7.90%	7.90%	8.370%	8.270%	0.10%	8.00%	0.370%
2015	7.90%	7.90%	8.270%	8.170%	0.10%	7.90%	0.370%
2014	7.90%	7.90%	8.170%	8.070%	0.10%	7.80%	0.370%
2012-2013	6.90%	7.90%	7.170%	7.070%	0.10%	6.80%	0.370%
2010-2011	6.90%		7.170%	7.070%	0.10%	6.80%	0.370%
2008-2009	6.90%		7.035%	6.935%	0.10%	6.80%	0.235%
2000-2007	6.90%		6.900%	6.800%	0.10%	6.80%	0.100%

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.

NOTE 8. RETIREMENT PLANS (CONTINUED)

Contributions (Continued)

Not Special Funding (Continued)

2. Employer contributions to the system:
    a) Effective July 1, 2014, following the 2013 Legislative Session, PERS-employer contributions increased an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including 0.27% added in 2007 and 2009, will terminate on January 1 following an actuary valuation that shows the amortization period of the PERS-DBRP has dropped below 25 years and remains below the 25 years following the reduction of both the additional employer and member contributions rates.
    b) Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.
    c) The portion of employer contributions allocated to the Plan Choice Rate (PCR) is included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.
3. Non-Employer Contributions:
    a) Special Funding
        i. The State contributes 0.1% of members' compensation on behalf of local government entities.
        ii. The State contributes 0.37% of members' compensation on behalf of school district entities.
        iii. The State contributed a Statutory Appropriation from the General Fund of $34,290,660.

NOTE 8. RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions

The total pension liability as of June 30, 2021 was determined on the results of an actuarial valuation date as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement. Among the assumptions were the following:

Investment return (net of admin expense)	7.06%
Admin expense as a percentage of payroll	0.28%
General wage growth*	3.50%
* includes inflation at	2.40%
Merit increases	0% to 4.80%

Postretirement benefit increases

1. Guaranteed Annual Benefit Adjustment (GABA) each January

   After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, inclusive of all other adjustments to the member's benefit.

§ Members hired prior to July 1, 2007	3.0%
§ Members hired between July 1, 2007 and June 30, 2013	1.5%
§ Members hired on or after July 1, 2013	
· For each year PERS is funded at or above 90%	1.5%
- The 1.5% is reduced by 0.1% for each 2.0% PERS is funded below 90%	
· 0% whenever the amortization period for PERS is 40 years or more	0.0%

Mortality

§ Contributing members, service retired members, and beneficiaries	RP-2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males
§ Disabled members	RP-2000 Combined Mortality Tables, with no projections

NOTE 8. RETIREMENT PLANS (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 7.06%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under Montana Code Annotated. The State contributes 0.1% of salaries for local governments and 0.37% for school districts. In addition, the State contributed a statutory appropriation from the general fund. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. A municipal bond rate was not incorporated in the discount rate.

Target Allocations

The long-term rate of return as of June 30, 2021, was calculated using the average long-term capital market assumptions published in the *Survey of Capital Market Assumptions 2021 Edition* by Horizon Actuarial Services, LLC, yielding a median real return of 4.66%. The assumed inflation is based on the intermediate inflation assumption of 2.40% in *2021 OASDI Trustees Report* used by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.06%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation of June 30, 2021, are summarized below.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash equivalents	3.0%	-0.33%
Domestic equity	30.0%	5.90%
International equity	17.0%	7.14%
Private investments	15.0%	9.13%
Natural resources	5.0%	4.03%
Real estate	9.0%	5.41%
Core fixed income	15.0%	1.14%
Non-core fixed income	6.0%	3.02%
Total	100.0%	

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The below table presents Riverstone Health's sensitivity of the NPL to the discount rate. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.06%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

	1.0% Decrease (6.06%)	Current Discount Rate	1.0% Increase (8.06%)
RiverStone Health's proportion of Net Pension Liability	$ 25,290,382	$ 15,932,514	$ 8,083,435

NOTE 8. RETIREMENT PLANS (CONTINUED)

PERS Disclosure for the Defined Contribution Plan

RiverStone Health contributed to the State of Montana PERS-DCRP for employees that have elected the DCRP. The PERS-DCRP is administered by the Montana Public Employees Retirement Board (PERB) and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans.

Member and employer contribution rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

At the Plan level for the measurement period ended June 30, 2021 and 2020, PERS-DCRP employers did not recognize any net pension liability or pension expense for the *defined contribution* plan. Plan level non-vested forfeitures for the 329 employers that have participants in the PERS-DCRP totaled $1,103,889 and $775,195, respectively.

Pension Plan Fiduciary Net Position

The stand-alone financial statements of the Montana Public Employees Retirement Board (PERB) *Annual Comprehensive Financial Report* (ACFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at http://mpera.mt.gov/about/annualreports1/annualreports.

NOTE 9. RISK MANAGEMENT

As a normal part of its operations, RiverStone Health faces numerous issues involving the potential for risks of loss, including, but not limited to: a) damage to and loss of property and contents; b) employee torts; c) professional liability (i.e., errors and omissions); d) environmental damage; e) workers' compensation (i.e., employee injuries); and f) medical insurance costs of employees. Commercial insurance policies transferring substantially all or portions of certain risks of loss are purchased to mitigate these risks. Settled claims did not exceed the commercial coverage for the fiscal years ended June 30, 2022 and 2021.

NOTE 10. CONCENTRATIONS

RiverStone Health derived approximately 71% and 69% of its revenues during fiscal years 2022 and 2021, respectively, from grants and contracts with various federal and state governmental agencies, including the U.S. Department of Health and Human Services, Medicare, and Medicaid. A significant variation in the level of this support, if this were to occur, could have a significant impact on RiverStone Health's programs and activities.

NOTE 11. COMMITMENTS AND CONTINGENCIES

RiverStone Health is periodically involved in legal actions and claims that arise as a result of events that occur in the normal course of operations. The ultimate resolution of these actions is not expected to have a material adverse effect on RiverStone Health's liquidity or financial position.

NOTE 12. YELLOWSTONE HEALTH PARTNERSHIP

Yellowstone Health Partnership (YHP), included as a blended component unit in the accompanying financial statements, is a not-for-profit entity and is exempt from paying income taxes under IRS Code Sec. 501 (c)(3). The following represents the assets, liabilities, and net position of YHP in the accompanying financial statements (prior to elimination of intercompany activity) as of June 30, 2022 and 2021:

	2022	2021
CURRENT ASSETS		
Cash and cash equivalents	$ 154,591	$ 187,944
Accounts receivable	-	35,537
Total current assets	154,591	223,481
PROPERTY AND EQUIPMENT		
Land (including parking lot)	3,060,431	3,124,431
Buildings and improvements	25,282,452	24,997,019
Furnishings and equipment	2,066,080	2,066,080
Construction in progress	-	2,748
Accumulated depreciation	(9,018,178)	(7,968,378)
Total property and equipment	21,390,785	22,221,900
OTHER ASSETS		
Endowment funds - cash and cash equivalents	172,941	77,174
Endowment funds - investments	3,365,668	4,028,935
Bond reserve funds - cash and cash equivalents	1,007,857	1,685,732
Total other assets	4,546,466	5,791,841
Total assets	$ 26,091,842	$ 28,237,222
CURRENT LIABILITIES		
Accounts payable	$ 58,740	$ 245,253
Accrued interest payable	119,654	106,461
Split interest agreements	21,685	21,685
Bonds payable - current portion	725,000	1,380,000
Total current liabilities	925,079	1,753,399
LONG-TERM LIABILITIES, net of current portion	16,906,803	17,671,022
NET POSITION		
Net investment in capital assets	11,645,082	11,734,853
Restricted		
Endowment funds - nonexpendable	3,538,609	4,106,109
Bond reserve funds - expendable	1,007,857	1,685,732
Total restricted	4,546,466	5,791,841
Unrestricted	(7,931,588)	(8,713,893)
Total net position	8,259,960	8,812,801
Total liabilities, deferred inflow, and net position	$ 26,091,842	$ 28,237,222

NOTE 12. YELLOWSTONE HEALTH PARTNERSHIP (CONTINUED)

The activity of YHP for the years ended June 30, 2022 and 2021 is included on a blended basis in the accompanying financial statements as a component unit of RiverStone Health. A summary of this activity (prior to elimination of intercompany activity) is provided below:

	2022	2021
OPERATING REVENUE		
Rent income	$ 1,541,935	$ 1,519,935
Contributions	250,000	719,496
Total operating revenue	1,791,935	2,239,431
OPERATING EXPENSE		
Miscellaneous	413,237	251,871
Depreciation	1,062,848	1,058,313
Total operating expense	1,476,085	1,310,184
Operating income	315,850	929,247
NON-OPERATING REVENUE (EXPENSE)		
Interest expense	(376,475)	(387,372)
Loss on disposal of property and equipment	(1,827)	-
Interest and dividend income	87,141	64,639
Realized gain on investments, net	206,543	151,894
Unrealized gain (loss) on investments, net	(784,073)	607,625
Total non-operating revenue (expense), net	(868,691)	436,786
Change in net position	(552,841)	1,366,033
Beginning net position	8,812,801	7,446,768
Ending net position	$ 8,259,960	$ 8,812,801

The cash flow activity of YHP for the years ended June 30, 2022 and 2021 is included on a blended basis in the accompanying financial statements as a component unit of RiverStone Health. A summary of this activity (prior to elimination of intercompany activity) is provided below:

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from:		
Rent	$ 1,541,934	$ 1,519,934
Contributions	35,537	683,959
Cash paid for operating activities:		
Miscellaneous	(586,556)	(194,753)
Net cash flows from operating activities	990,915	2,009,140

NOTE 12. YELLOWSTONE HEALTH PARTNERSHIP (CONTINUED)

The cash flow activity of YHP for the years ended June 30, 2022 and 2021, is continued below:

	2022	2021
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of property and equipment	(134,564)	(613,160)
Proceeds from the sale of property and equipment	151,004	-
Proceeds from long-term payable (to RiverStone Health)	-	455,000
Payments on long-term debt	(1,380,000)	(1,330,000)
Interest expense	(415,694)	(435,765)
Net cash flows from capital and related financing activities	(1,779,254)	(1,923,925)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(510,468)	(1,267,344)
Proceeds from maturities or sales of investments	596,204	1,189,937
Investment income	87,142	64,964
Net cash flows from investing activities	172,878	(12,443)
Net change in cash and cash equivalents	(615,461)	72,772
Cash and cash equivalents, beginning of year	1,950,850	1,878,078
Cash and cash equivalents, end of year	$ 1,335,389	$ 1,950,850
AS PRESENTED IN THE ACCOMPANYING STATEMENT OF NET POSITION		
Cash and cash equivalents	$ 154,591	$ 187,944
Endowment funds - cash and cash equivalents	172,941	77,174
Bond reserve funds - cash and cash equivalents	1,007,857	1,685,732
Total cash and cash equivalents	$ 1,335,389	$ 1,950,850
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES		
Assets obtained with capital contributions	$ 250,000	$ -

NOTE 13. RELATED PARTY TRANSACTIONS

Montana Family Medicine Residency (MFMR) contracts with RiverStone Health for the provision of education and training services to family practice residents. The training is provided in part by board certified family medicine physicians employed by RiverStone Health. MFMR passed through $480,000 of Teaching Health Center grant funds to RiverStone Health during the years ended June 30, 2022 and 2021.

NOTE 13. RELATED PARTY TRANSACTIONS (CONTINUED)

In addition, RiverStone Health provides administrative oversight, accounting services, and reports to and receives guidance from MFMR's board. Fees recognized by RiverStone Health related to services provided to MFMR during the years ended June 30, 2022 and 2021, totaled $6,158,783 and $5,762,426, respectively. Payments from MFMR to RiverStone Health during the years ended June 30, 2022 and 2021, totaled $7,587,936 and $4,329,462, respectively.

As of June 30, 2022 and 2021, one member of RiverStone Health's executive management staff was also a member of MFMR's board of directors as well as MFMR's appointed President and CEO.

RiverStone Health Foundation (the Foundation), a 501(c)(3) tax exempt entity that is not considered a component unit of RiverStone Health for financial reporting purposes, began operations in July 2009 for the primary purpose of aiding and assisting RiverStone Health in providing various services. RiverStone Health has entered into a Management Services Agreement with the Foundation for purposes of establishing the relationships between the entities and to facilitate the accomplishment of their mutual goals.

Pursuant to the agreement terms, the Foundation agrees to: 1) conduct and manage fundraising related activities for RiverStone Health; 2) disburse funds raised to benefit RiverStone Health's programs in accordance with donors' wishes; and 3) participate in RiverStone Health's functions as requested. In consideration for the assumption of enumerated responsibilities, RiverStone Health has agreed to provide the Foundation with various management and support services, including consultation and assistance in the development and implementation of charitable programs; the maintenance of financial records, reports, and controls; cash and investment management of assets; and other services as reasonably required. During the years ended June 30, 2022 and 2021, RiverStone Health recognized $375,055 and $376,081, respectively, in total expenses under the terms of this agreement, with these expenses largely pertaining to Foundation related salaries and benefits and various administrative and overhead costs.

As of June 30, 2022 and 2021, one member of RiverStone Health's executive management staff and one member of RiverStone Health's board of directors were also members of the Foundation's board of directors.

NOTE 14. RESTATEMENT

The implementation of GASB Statement No. 87, *Leases*, had the following effect on net position as reported June 30, 2021.

Net position as of June 30, 2021	$ 11,450,592
Adjustments:	
Lease and interest payable	(67,251)
Lease assets, net	69,405
Restated net position as of June 30, 2021	$ 11,452,746

NOTE 15. SUBSEQUENT EVENTS

In November 2022, RiverStone Health's public health division received an additional $1,355,851 from the State of Montana via an amendment to its existing immunization services contract. The funding is available to spend through June 30, 2024 and is to be used for the following:

- Identify additional programs and partners within local jurisdictions and develop partnerships for COVID-19 vaccine outreach, education, and planning.
- Create outreach programs and increase organizational capacity to provide opportunities for COVID-19 vaccination in socially vulnerable populations.
- Provide funding for professional development, training, and recruitment to ensure workforce that is proficient in providing services to at-risk communities and areas of high social vulnerability.
- Increase access to COVID-19 vaccines.
- Identify programs and partners within the community for Monkeypox vaccine outreach, education, and planning.
- Create and distribute educational materials and programs and increase organizational capacity to provide opportunities for Monkeypox vaccination for at-risk populations.
- Coordinate with the state and local health jurisdictions to ensure Monkeypox vaccine is transported to appropriate locations as needed.

REQUIRED SUPPLEMENTARY INFORMATION

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
For the Last Ten Fiscal Years*

As of the measurement date	2021	2020	2019	2018	2017	2016	2015	2014
RiverStone Health's proportion of the NPL	$ 15,932,514	$ 22,971,957	$ 17,447,862	$ 16,441,499	$ 19,787,191	$ 16,519,040	$ 13,504,357	$ 12,267,789
RiverStone Health's proportionate share of the NPL	0.008787%	0.870740%	0.834702%	0.787752%	1.015964%	0.969800%	0.966065%	0.984565%
State of Montana's proportionate share of the NPL associated with RiverStone Health	4,752,136	7,313,258	5,735,825	5,573,453	344,166	201,844	165,878	149,808
Total	$ 20,684,650	$ 30,285,215	$ 23,183,687	$ 22,014,952	$ 20,131,357	$ 16,720,884	$ 13,670,235	$ 12,417,597
RiverStone Health's covered payroll[1]	$ 15,409,886	$ 14,614,754	$ 13,772,470	$ 12,985,377	$ 12,639,006	$ 11,616,499	$ 11,274,177	$ 11,451,041
RiverStone Health's proportionate share of the NPL to its covered payroll	103.39%	157.18%	126.69%	126.62%	156.56%	142.20%	119.78%	111.22%
Plan fiduciary net position to the total pension liability	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

[1] All employer adjustments made in the current fiscal year 2022 but adjusting a payroll with a pay date in a prior fiscal year are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employer's proportionate share.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
SCHEDULE OF CONTRIBUTIONS
For the Last Ten Fiscal Years*

Reporting Date	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required defined benefit contributions	$ 1,489,627	$ 1,375,452	$ 1,279,992	$ 1,184,525	$ 1,097,290	$ 1,054,898	$ 970,971	$ 929,038
Plan choice rate required contributions	-	-	-	-	-	-	123,183	173,424
Contributions in relation to the contractually required contributions	$ 1,489,627	$ 1,375,452	$ 1,279,992	$ 1,184,525	$ 1,097,290	$ 1,054,898	$ 1,094,154	$ 1,102,462
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
RiverStone Health's covered payroll[1]	$ 16,793,996	$ 15,409,886	$ 14,614,754	$ 13,772,470	$ 12,985,377	$ 12,639,006	$ 11,616,499	$ 11,274,177
Contributions as a percentage of covered payroll	8.87%	8.93%	8.76%	8.60%	8.45%	8.35%	9.42%	9.78%

*The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.

[1] All employer adjustments made in the current fiscal year 2022 but adjusting a payroll with a pay date in a prior fiscal year are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employer's proportionate share.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Changes of Benefit Terms
The following changes to the plan provision were made as identified:

2017:

Working Retiree Limitations -for PERS
Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

Refunds

1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
2) Terminating members with accumulated contributions between $200 and $1,000 who wish to rollover their refund must do so within 90 days of termination of service.
3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts
Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

Lump-sum payouts
Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contribution rate rather than the present value of the member's benefit.

Disabled PERS Defined Contribution (DC) Members
PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS-DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS-DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions
The following Actuarial Assumptions were adopted from the June 30, 2020 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 8.47%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table, with no projections
Admin Expense as % of Payroll	0.28%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. The amount varies from year to year based on the prior year's actual administrative expenses. The actuarial assumptions and methods utilized in the June 30, 2020 valuation, were developed in the six year experience study for the period ending 2016.

S I N G L E A U D I T S E C T I O N

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022

	AL Number	Contract Number	Federal Expenditures	Grants to Subrecipients
U.S. Department of Health and Human Services				
Direct Programs				
Ryan White Part C Outpatient EIS Program	93.918	4H76HA00145-26-01	$ 251,175	$ 47,103
Health Center Cluster	93.224	H80CS00418-20-00	3,379,647	-
Health Center Cluster - QI and IBHS supplemental funding	93.527	H80CS00418-20-03	71,614	-
Health Center Cluster	93.224	H80CS00418-21-01	1,282,705	-
Health Center Cluster - American Rescue Plan Act	93.224	H8FCS40630-01-00	726,525	-
COVID-19 Infrastructure Support	93.526	6C8ECS43892-01-03	42,006	-
Total Health Center Cluster			5,502,497	-
CDC Rise - Resilient Integrated Systems Enhancement	93.495	1 NU58DP007025-01-00	267,494	-
Maintaining Conformance with the FDA Retail Program Standards	93.103	G-BM&A-202110-01088	25,385	-
FDA Retail Training/Staff Development and Program Standards Engagement	93.103	g-OATR-202110-01090	7,151	-
Total CFDA 93.103			32,536	-
Passed through Montana State University				
Eastern Montana Area Health Education Center	93.107	G139-16-W5696, Amendment 6	118,962	-
Eastern Montana Area Health Education Center	93.107	G229-22-W9286	6,320	-
Total CFDA 93.107			125,282	-
Passed through the University of Montana				
Geriatric Workforce Enhancement	93.969	U1QHP28733	91,187	-
Passed through the University of Washington				
AIDS Education and Training Center	93.145	5U1OHA29296-07-00	65,496	-
Passed through Montana Family Medicine Residency				
Teaching Health Center Graduate Medical Education Payment Program	93.530	2T61HP21541-10-00, 2T9CHP42305-02-00	480,000	-

See Notes to Schedule of Expenditures of Federal Awards.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year Ended June 30, 2022

	AL Number	Contract Number	Federal Expenditures	Grants to Subrecipients
U.S. Department of Health and Human Services (Continued)				
Passed through Montana Department of Health and Human Services				
Public Health Emergency Preparedness	93.069	20-07-6-11-058-0	199,174	-
Public Health Emergency Preparedness	93.323	20-07-6-11-058-0	315,332	-
Public Health Emergency Preparedness	93.354	20-07-6-11-058-0	56,000	-
Public Health Emergency Preparedness	93.069	20-07-6-11-058-0	154,000	-
Immunization Action Plan	93.268	22-07-4-31-151-0	60,657	-
COVID-19 Immunization Action Plan	93.268	21-07-4-31-151-0	6,501	-
COVID-19 Immunization Action Plan	93.268	22-07-4-31-151-0	329,601	-
Total CFDA 93.268			396,759	-
Montana Cancer Control Programs, Montana Tobacco Use Prevention Program	93.898	21-07-3-01-013-0	86,382	-
Health Montana Families Home Visiting Program (MIECHV)	93.870, 93.505	22-25-5-41-180-0	437,247	-
AIDS Consortium (HIV Treatment Program)	93.917	21-07-4-51-105-0	125,435	-
AIDS Consortium (HIV Treatment Program)	93.917, 93.628	22-07-4-51-105-0	62,557	-
HIV Treatment Program, Housing and Early Intervention Services	93.917	21-07-4-51-313-0	61,419	
HIV Treatment Program, Housing and Early Intervention Services	93.917	22-07-4-51-313-0	51,587	-
Total CFDA 93.917			300,998	-
HIV Prevention Services	93.940	18-07-4-51-009-0, Amendment 5	12,409	-
HIV Prevention Services	93.940	18-07-4-51-009-0, Amendment 6	51,964	-
			64,373	-
Maternal and Child Health Block Grant	93.994	21-25-5-01-060-0	40,179	-
Maternal and Child Health Block Grant	93.994	22-25-5-01-060-0	112,363	-
			152,542	-
STD Prevention and Control for Health Departments - ARPA DIS Supplemental	93.997	22-07-4-51-0019-0	11,353	-
Total U.S. Department of Health and Human Services			8,989,827	47,103

See Notes to Schedule of Expenditures of Federal Awards.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year Ended June 30, 2022

	AL Number	Contract Number	Federal Expenditures	Grants to Subrecipients
U.S. Department of Agriculture				
Direct Programs				
Farmers Market Promotion Program	10.168	AM180100XXXXG063	63,286	-
Passed through Montana Department of Health and Human Services				
Special Supplemental Nutrition for Women, Infants, and Children	10.557	21-25-5-21-022-0	252,363	-
Special Supplemental Nutrition for Women, Infants, and Children	10.557	22-25-5-21-022-0	579,123	-
			831,486	-
Total U.S. Department of Agriculture			894,772	-
U.S. Environmental Protection Agency				
Passed through Montana Department of Environmental Quality				
Air Quality	66.605	520010	32,492	-
Total U.S. Environmental Protection Agency			32,492	-
Total federal awards			$ 9,917,091	$ 47,103

See Notes to Schedule of Expenditures of Federal Awards.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards includes the federal grant activity of RiverStone Health and is presented on the cash receipts and disbursements method of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the financial statements.

NOTE 2. INDIRECT COST RATE

RiverStone Health has elected not to use the 10-percent De Minimis indirect cost rate allowed under Uniform Guidance.

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ANDERSON ZURMUEHLEN

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Health
Yellowstone City-County Health Department
dba RiverStone Health
Billings, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Yellowstone City-County Health Department, dba RiverStone Health (RiverStone Health), as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, and have issued our report thereon dated December 29, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audits of the financial statements, we considered RiverStone Health's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of RiverStone Health's internal control. Accordingly, we do not express an opinion on the effectiveness of RiverStone Health's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether RiverStone Health's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit; accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anderson ZurMuehlen + Co, P.C.

Billings, Montana
December 29, 2022

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ANDERSON ZURMUEHLEN

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Health
Yellowstone City-County Health Department
dba RiverStone Health
Billings, Montana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Yellowstone City-County Health Department, dba RiverStone Health's (RiverStone Health) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of RiverStone Health's major federal programs for the year ended June 30, 2022. RiverStone Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, RiverStone Health complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of RiverStone Health and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of RiverStone Health's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to RiverStone Health's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on RiverStone Health's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about RiverStone Health's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding RiverStone Health's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of RiverStone Health's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of RiverStone Health's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

ANDERSON ZURMUEHLEN

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Anderson ZurMuehlen + Co, P.C.

Billings, Montana
December 29, 2022

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SUMMARY OF AUDIT RESULTS

Financial Statements:	
Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency not considered material weakness identified?	None reported
Noncompliance material to financial statements noted?	No
Federal Awards:	
Internal Control over major programs:	
Material weakness identified?	No
Significant deficiency not considered material weakness identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No

Identification of major programs:

Name of Federal Program or Cluster	CFDA Number
Health Center Cluster	93.224/93.527
Teaching Health Center Graduate Medical Education Payment Program	93.530

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings:

None reported.

Section III – Federal Award Findings and Questioned Costs:

None reported.

YELLOWSTONE CITY-COUNTY HEALTH DEPARTMENT
dba RIVERSTONE HEALTH
CURRENT STATUS OF PRIOR YEAR RECOMMENDATIONS
Year Ended June 30, 2022

There were no findings, questioned costs, significant deficiencies, or material weaknesses reported for the year ended June 30, 2021.

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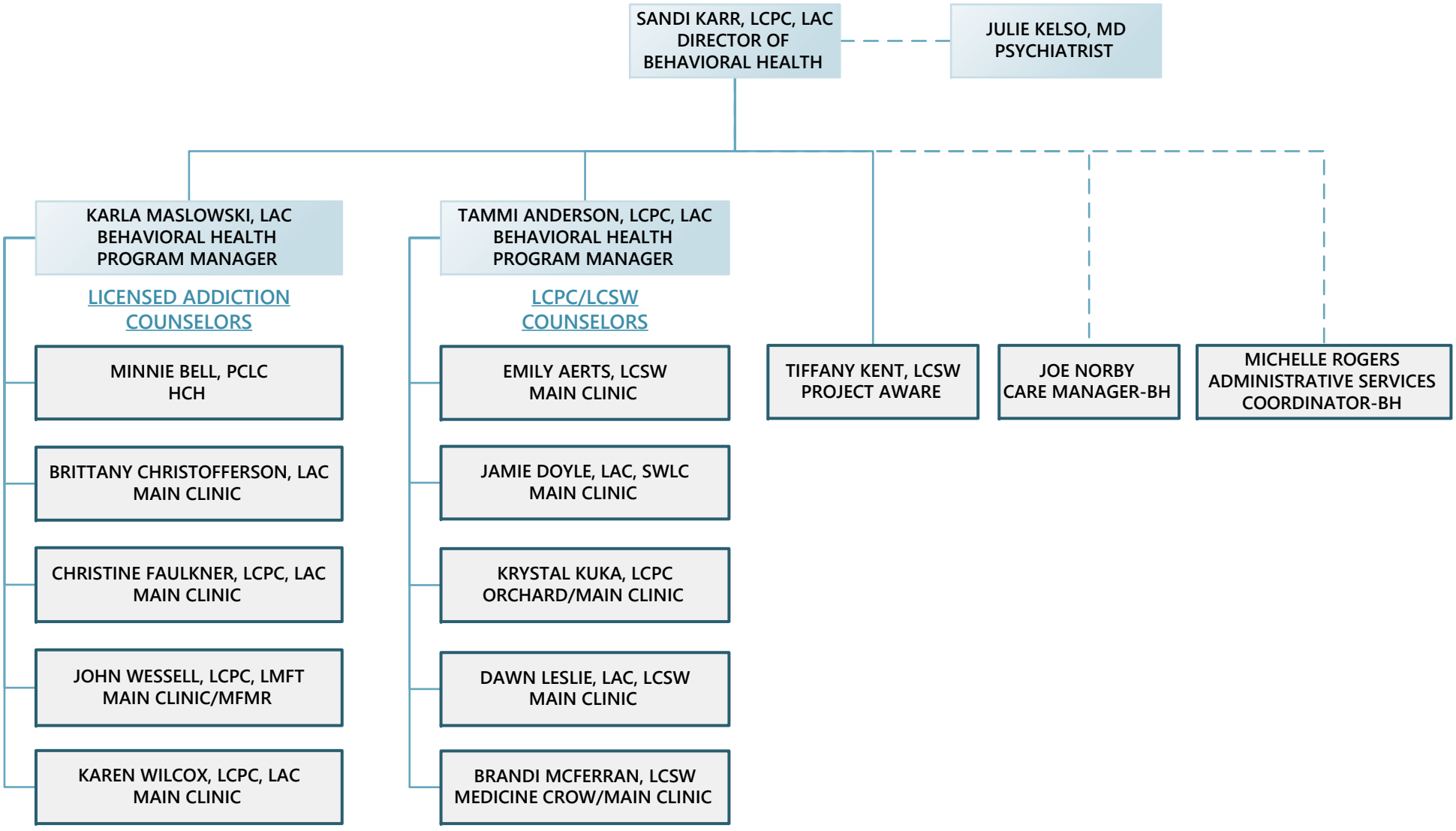
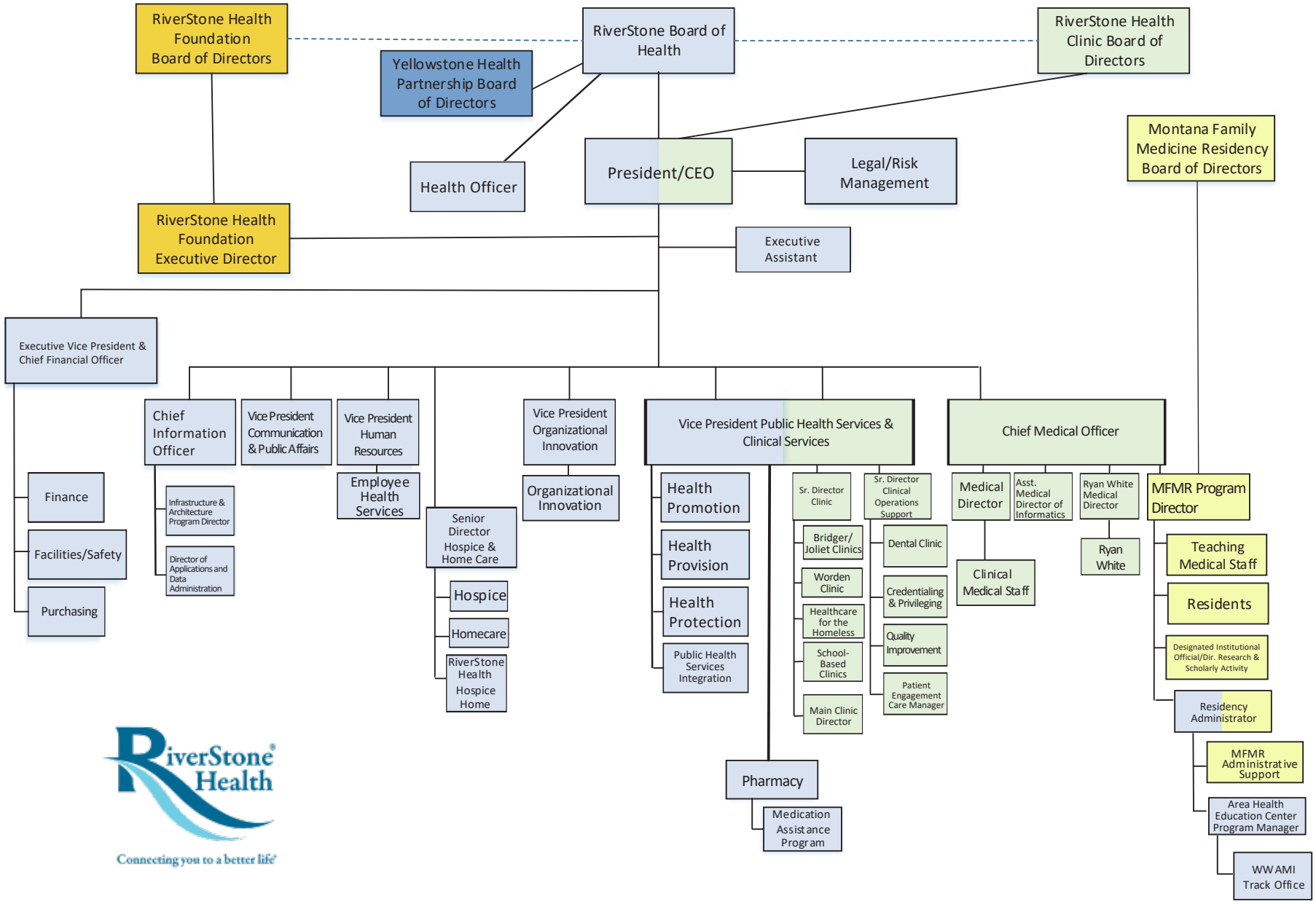
BEHAVIORAL HEALTH ORGANIZATIONAL CHART



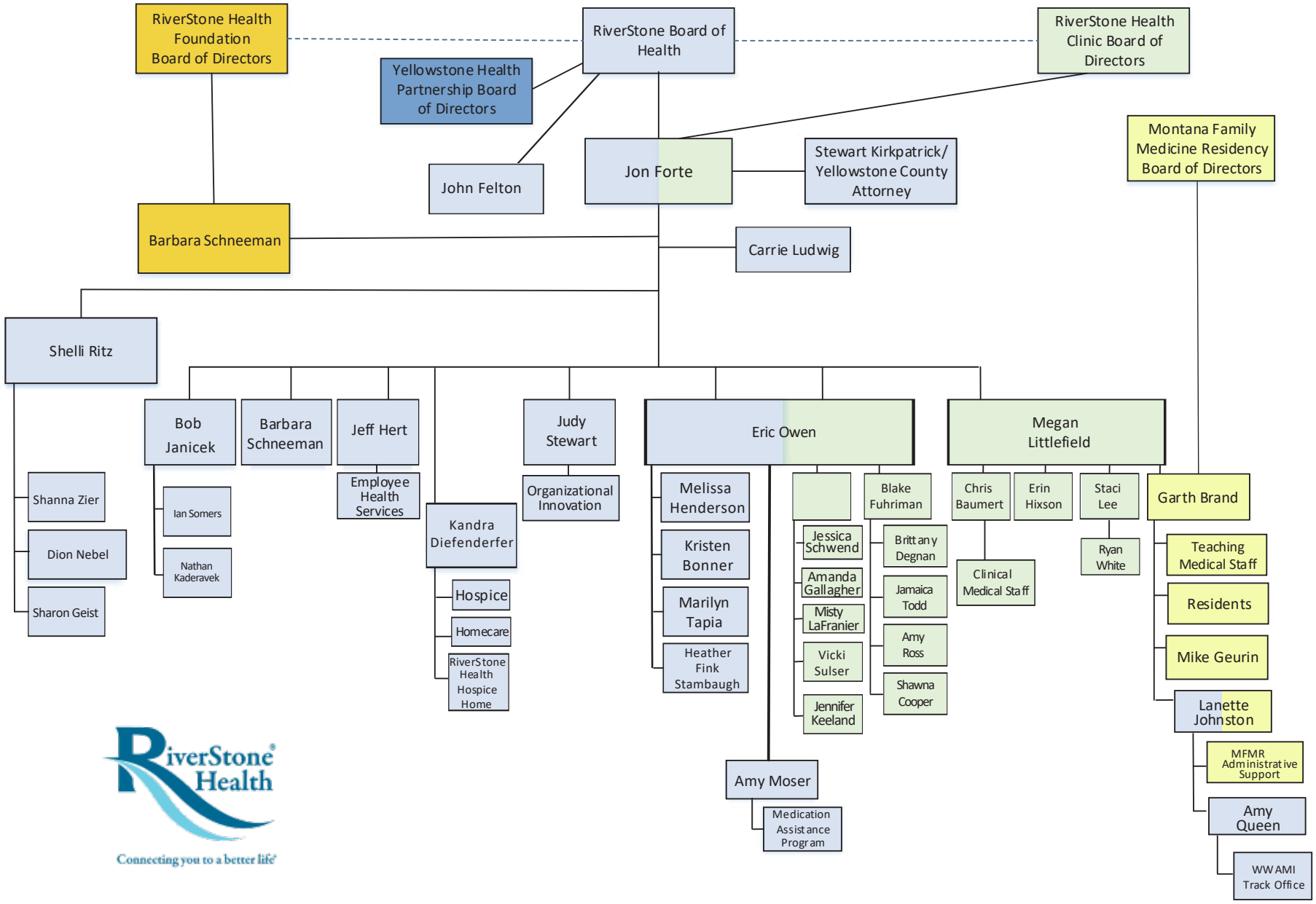
ORGANIZATIONAL CHART



RiverStone Health
Connecting you to a better life

01/23/23

ORGANIZATIONAL CHART



RiverStone Health
Connecting you to a better life

01/23/23

HOME-ARP PROJECT SOURCES AND USES

Include all costs directly related to delivering this service or accomplishing this project

Must include all itemized costs above $500. Sources Must equal total project costs.

Organization Name:	*Yellowstone City-County Health Department dba RiverStone Health*				
Revenue Sources	***Source:***	***Source:***	***Source:***	***Source:***	
	HOME-ARP	*Federal 330 Funding*	*HCH Lab Donations*	*RIverStone Health Patient Services*	***Total Project Revenue***
Enter amount for each revenue source:	*$0*	$996,029	$120,000	*$133,000*	***$1,249,029***
Is this source confirmed and committed to the Project? (click the box next to your answer	☐ Yes ☑ No	☑ Yes ☐ No	☑ Yes ☐ No	☑ Yes ☐ No	
PROJECT STAFFING					
Job Title: *Staff RN*	*$0*	*$83,959*	*$0*	*$0*	*$83,959*
Job Title: *HCH Behavioral Health Provider*	*$82,313*	*$0*	*$0*	*$0*	*$82,313*
Job Title: *Patient Access Specialist*	*$57,658*	*$0*	*$0*	*$0*	*$57,658*
Job Title: *HCH Manager*	*$0*	*$100,374*	*$0*	*$0*	*$100,374*
Job Title: *PA*	*$0*	*$158,337*	*$0*	*$0*	*$158,337*
Job Title: *HCH Care Manager*	*$31,025*	*$0*	*$0*	*$0*	*$31,025*
Job Title: *Administrative Staff*	*$0*	*$653,359*	*$0*	*$0*	*$653,359*
OPERATING COSTS					
Outside Provider Payments	*$0*	*$0*	*$0*	*$0*	*$0*
Supplies	*$0*	*$0*	*$0*	*$61,965*	*$61,965*
Insurance	*$0*	*$0*	*$0*	*$7,505*	*$7,505*
Printing	*$0*	*$0*	*$0*	*$4,131*	*$4,131*
Information Technology	*$0*	*$0*	*$0*	*$8,262*	*$8,262*
Travel	*$0*	*$0*	*$0*	*$0*	*$0*
Contract Services	*$0*	*$0*	*$120,000*	*$188,782*	*$308,782*
Other (identify): *Uncompensated Patient Services*	*$0*	*$0*	*$0*	*$180,000*	*$180,000*
Other (identify): *Outreach*	*$0*	*$0*	*$0*	*$5,122*	*$5,122*
Other (identify): *Utilities/Internet*	*$2,064*	*$0*	*$0*	*$156*	*$2,220*
Other (identify): *Rent for Site*	*$26,940*	*$0*	*$0*	*$0*	*$26,940*
Grand Total	***$200,000***	***$996,029***	***$120,000***	***$455,923***	***$1,771,952***
				% of Budget Costs Considered Administration	*0.00%*

Provide a brief budget narrative for each line item identified above. Include an explanation and justification on costs per beneficiary.

Outside Provider Payments:

NA

Supplies:

Office and medical supplies

Insurance:

General liability insurance coverage

Printing:
advertising and marketing

Information Technology
Replacement IT supplies

Contract Services:
Lab contract services ($120,000), IS Contract Services (Audit, EMR, Tableau, Credentialing)

Other (identify): Uncompensated Patient Services
Costs for medical services provided to HCH patients

Other (identify): Outreach
Outreach and enrollment supplies

Other (identify): Utilities/Internet
Northwestern Energy and Charter Internet Services

RiverStone Health

Connecting you to a better life

RiverStone Health Response to Request for Additional Information for HUD HOME-ARP Funding

Date: 2/2/2024
From: Eric Owen, Vice President of Public Health and Clinical Services
To: Carly Collins, Grants Coordinator
Regarding: RiverStone Health Response to Request for Additional Information for HUD HOME-ARP Funding

1. Organizations providing supportive services must ensure services are delivered equitably. A chronological waiting list, including the usage of date / time stamps, must be maintained for ***every*** service offered under HOME-ARP. This may differ from your organization's current waiting list policies and procedures. ***Please describe your organization's ability to maintain and manage multiple waiting lists.***

- All services provided use an electronic health record to schedule people requesting services. The electronic health record records the dates, times and individual who entered any information. Available appointments are scheduled on a first come, first served basis. Nurses provide medical triage and assessment if an individual indicates their health needs are significant and can't wait for the next available appointment. Walk-in services are available for unhoused individuals at our first avenue and St. Vincent de Paul locations.

2. Procedures for managing waiting lists may include information on handling referrals internally within an organization. If multiple services or programs are offered at your organization, ***please describe your policies and procedures for internal program referrals for participants within the organization.***

- Patients are referred to services internally by a few different mechanisms. First, staff can schedule appointments for some services directly in the electronic health record (for example, a patient being seen for health services at 1st avenue needs to see a provider for a specialty service at another location). Second, for some programs the electronic health record is used to generate an electronic referral (for example, a pregnant woman receiving OB services is referred to a nurse home visiting program). Last, in some instances a warm hand-off is done between programs if the programs don't share the same electronic health record (for example, a family being seen in primary care wants to get WIC services).

3. Please describe your organization's understanding of housing discrimination and The Fair Housing Act.

- While RiverStone Health is not a housing provider we do understand the basic principles of the Fair Housing Act. The Act prohibits discrimination in housing on the basis of race, color, national origin, religion, sex, familial status, and disability. In some cases individuals in federal housing programs may have additional protections. Most housing, with some exceptions, is covered under The Act. RiverStone Health has an expansive non-discrimination policy relating to individuals receiving services and our employees.

4. Has your staff participated in any Fair Housing training in the last three years? If yes, please list training type(s) and date(s) of training:

- I am not aware of any staff that have participated in this training but if we receive funding we would be happy to arrange that if required.

5. Demonstrating long-term outcomes and participant success following a HOME-ARP funding allocation is crucial. ***What procedures will your organization implement in order to collect follow-up data from participants?***

- As a Federally Qualified Health Center RiverStone Health is required to collect extensive demographic and clinic health outcomes data on every person who receives services with us. Data is collected in our electronic health record and reported annually to the Health Resources and Services Administration (HRSA).

6. How will you continue to serve clients after HOME-ARP funding is fully expended? i.e. describe how your organization will provide aftercare services for program participants.

- Once a client establishes care with us they are enrolled in the program for the duration of allowable program eligibility, dependent on the program. For example, clients receiving primary care, dental and other clinical services are considered established patients for up to three years following their first appointment. Other programs have eligibility periods, for example, individuals are eligible for WIC services through pregnancy and/or up to age 5 of their children. Clients can continue to receive services as along as they are established in care and/or meet the program criteria.

7. Organizations will be required to use HMIS (Homeless Management Informa□on System) to coordinate services and check for duplication of benefits. ***Does your organization currently use HMIS? If not, is your organization willing to implement HMIS to meet program requirements?***

- RiverStone Health is a current HMIS user.

8. ***After reviewing the additional questions / requirements / clarifications attached, would your organization like to adjust any of the supportive service activities that were proposed in your original application?***

- No adjustments are needed to our proposal.

RiverStone Health

• If the organization is not hiring staff to carry out HOME-ARP supportive services, how are the positions funded today and why is HOME-ARP needed?

- Currently, our Healthcare for the Homeless services are provided at a deficit to the organization so a combination of grant funds, flexible funds, and donor dollars are used to supplement the uncompensated care provided in that program.

• What building is being rented to carry out these activities and how is the rent currently being paid? Why is HOME-ARP needed?

- RiverStone Health is not requesting the use of HOME-ARP money to cover facility costs. Unhoused individuals can receive services at any of our 3 Billings-based locations.

• ***Which eligible "Transportation" service(s) is the agency proposing to provide?*** Please see the service definition and eligible costs on the attached table.

- RiverStone Health currently provides transportation for patients to and from appointments at our facilities for those individuals for whom transportation is a barrier to receiving care. Transportation is provided through a combination of bus vouchers, paying for taxi services, and Uber Health. RiverStone Health pays for the appropriate service directly based on the needs of the individual. Individuals incur no out of pocket expense.

#5

COMPLETE

Collector: Copy of Web Link 1 (Web Link)
Started: Friday, November 17, 2023 10:16:17 AM
Last Modified: Friday, November 17, 2023 11:24:16 AM
Time Spent: 01:07:58
IP Address: 69.145.98.35

Page 1: Qualifications, Experience, & Capacity

Q1

Is organization staff familiar with the HOME-ARP Request for Qualifications Guidebook?

Yes

Q2

Contact Person Information:

Full Name	**Abigail Scherer**
Position Title	**AmeriCorps VISTA Volunteer**
Email	**cocvista@uwyellowstone.org**
Phone Number(s)	

Q3

Organization Information:

Organization Name	**Yellowstone County Continuum of Care c/o United Way of Yellowstone County**
Street Address	**2173 Overland Ave.**
City	**Billings**
State	**MT**
ZIP + 4	**59102-6456**
Email Address	**dwells@uwyellowstone.org**
Phone & FAX Numbers	**Phone: 406-272-8507 Fax: 406-252-3830**

Q4

Organization website: Please enter complete URL.

https://www.unitedwayyellowstone.org/billings-continuum-care-coc

Page 2: Organization Type

Q5 **Nonprofit - 501(c)3 Charitable Nonprofit Corporation**

Organization Type: Please select one of the following.

Page 3: Nonprofit Documentation

Q6

IRS Determination Letter Acceptable formats PDF, JPG, JPEG

IRS%20Determination%20Letter%20UWYC.pdf (601.7KB)

Q7

Current Bylaws Acceptable formats PDF, JPG, JPEG

UWYC%20Bylaws%20-%206-22-2023.pdf (251.9KB)

Q8

Articles of Incorporation Acceptable formats PDF, JPG, JPEG

Amended%20Articles%20of%20Incorporation%201970%201978.pdf (755.6KB)

Q9

Governing body list: A list of the current Board of Directors or other governing body of the organization. The list must include the name, telephone number, address, occupation or affiliation of each member, and must identify the principal officers of the governing body. (Acceptable formats PDF, DOC, DOCX, JPG, JPEG)

2023-2024%20Board%20of%20Directors%20Roster.pdf (454.2KB)

Page 4: Organizational Details / Financial Information

Q10

Organizational chart: The chart must illustrate the organization’s administrative framework and staff positions. Acceptable formats PDF, DOC, DOCX, JPG, JPEG

2023%20Organizational%20Chart%2010-26-2023.pdf (102.2KB)

Q11

Most recent organizational audit or IRS Form 990. Acceptable formats PDF, JPG, JPEG

Form%20990_UWYC_2021-2022.pdf (2.6MB)

Q12

Treasurer / Financial Report through December 31. Acceptable formats PDF, JPG, JPEG

UWYC%202021-2022%20audited%20financials.pdf (847KB)

Q13

Unique Entity Identification (UEI) Number: A UEI is a number issued by the federal government's System for Award Management (SAM) to identify businesses and other entities that do business with the federal government. The UEI replaces the DUNS number. If your entity is already registered in SAM.gov, it has already been assigned a UEI number. Simply log into SAM.gov to access it. Entities intending to bid on contracts or grants directly from the federal government should visit SAM.gov and choose “Register Entity” to receive a UEI. Those who would like a UEI for sub-award reporting should choose “Get Unique Entity ID.” There is no cost to register for a UEI and it can usually be created within one business day. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.Enter your UEI number below.

81-0287507

Q14

System for Award Management (SAM) Registration: SAM is an official website of the U.S. federal government. All entities that receive payment with federal funds from Community Development Division programs must be registered in SAM. There is no cost to register; Register Online. FREE local assistance is available at the Montana Procurement Technical Assistance Program, 201 N Broadway, Billings, MT 59101 / 406.869.8410 / langman@bigskyeda.org.

Please click or enter the organization's SAM registration date:	**06/04/2023**

Q15

Commercial and Government Entity (CAGE) Code. A CAGE code is a unique identifier assigned to government agency suppliers, to government agencies themselves, and to organizations funded by federal grants.

CAGE Code:	**55Z62**

Q16

Authorized Responsible Party Signature: This is the person with organizational legal authority to bind the organization in grant administration matters.

Full Name:	**Dean Wells**
Position / Job Title:	**Director of Community Impact**
Phone Number	**406-272-8507**
Email Address:	**dwells@uwyellowstone.org**

Page 5: Experience & Capacity

Q17

Describe the length of time the organization has been in operation and the organization's purpose. (500 characters maximum)

The Yellowstone County Continuum of Care is operated through United Way of Yellowstone County (UWYC), whose mission it is to improve lives by mobilizing the caring power of the community. UWYC has been the primary community-building organization in South Central Montana for 62 years. We provide leadership to effectively mobilize people and financial and strategic resources to improve people's lives and create community change.

Q18

Describe the types of supportive services currently being provided by the organization. (2,000 characters maximum)

The Yellowstone County Continuum of Care (CoC) currently facilitates a Coordinated Entry System (CES) for the unhoused population. Coordinated Entry is a crucial system for people experiencing or at risk of experiencing homelessness, streamlining access to crisis response services. The Yellowstone County CES proudly delivers all four core components recommended by HUD (access, assessment, prioritization, referral) to every single CES client. All CES clients receive a standardized Coordinated Entry (MAP) Assessment, typically within five days of being identified as "literally homeless," according to HUD's Category I standard. Through community-wide collaboration, CES partners provide unhoused neighbors with streamlined services, with agencies committed to serving as a "front door," clients consistently find "no wrong door." In addition, case managers from participating agencies meet for CES case conferencing on a biweekly basis, where they prioritize clients by placing them on our community's "By Name List." Our CES team has also developed a solid referral mechanism locally, particularly for target populations such as unaccompanied youth, domestic violence victims and survivors, and veterans. The CoC also manages a diversion program, as funding allows, to rapidly redirect people away from homelessness in Billings. Diversion is a method to avert homelessness among individuals seeking shelter by guiding them to immediate alternative housing options and, when needed, expediting access to support services and financial aid to facilitate their transition back to stable, permanent housing. For example, some people have more robust support in other communities, but lack transportation; the CoC can use diversion funds to help someone relocate to permanent housing elsewhere. By diverting people from homelessness in Billings, the CoC relieves pressure on first responders and local service providers and conserves limited resources for more complex populations.

Q19

How many people has the organization served over the past 12 months? (whole numbers only; no ranges, no percentages)

1972

Q20

What percentage of those served meet criteria for at least one of the qualifying populations as defined in the HOME-ARP Notice: CPD-21-10? (decimal format to show the percentage [e.g., .25 for 25%; .5 for 50%; etc.])

1.0

Q21

Describe the organization’s experience and compliance with federally funded programs. (1,000 characters maximum)

United Way of Yellowstone County (UWYC) has a strong history of utilizing federal funds and supporting grant programs. Founded over 60 years ago, UWYC has evolved to be the region’s premier convener and backbone for coalitions. UWYC has the expertise, experience, and organizational structure to successfully manage this funding. Evidence of this capacity includes: - Past Grants: UWYC and staff have managed multiple federal grants in the past, including grants through SAMHSA, CDC, OJJDP, and HHS. - Staff Expertise: The current Director of Impact has over 30 years of nonprofit experience with most of that time including grants and programs management. Through his work with the St. Vincent Healthcare Foundation, he oversaw up to 4 federal grant programs at a time. These programs consistently remained in full compliance with financial and programmatic outcomes. - Audit Success: The current Director of Impact has worked through federal audits for 6 federal grants with no findings.

Q22

Describe the agency’s policy for maintaining confidentiality of individuals and families served. (1,000 characters maximum)

All participating agencies in the Yellowstone County CoC’s Coordinated Entry System (CES) are responsible for obtaining consent from clients to share and store personally identifying information for the purposes of assessing, prioritizing, and referring households through the CES process. People who do not consent still receive access to housing services and related resources but cannot be referred to by name (or have personally identifying information shared) at any point during the CES process, including case conferencing, until they provide written consent. The CES Privacy Policy is provided to all CoC clients regardless of whether they choose to engage in CES. Additionally, case managers in the CES sign a confidentiality agreement with their employer and with the Continuum of Care. This ensures that all participants engaging in case conferencing maintain the highest levels of client confidentiality.

Q23

Describe the organization’s policies, procedures, and experience in each of the following three areas: (1,500 character maximum for each)

Financial Management & Accountability	**The Finance Director has a degree in accounting along with over 20 years of experience, including work with federal funding. A Finance Committee and the Board of Directors review financials each month. The committee includes persons with expertise, including a CPA for a large accounting firm. An annual independent audit is conducted and reviewed with the Board. Policies and procedures specific to financial management have been created with guidance from an HR professional and approved by the Board of Directors. Specific topics and headings in the Financial Management Policies & Procedures include: • Accounting System • Receipts • Disbursements • Grants • Matching Contributions • Bank accounts • Checks • Petty Cash • Timesheets • Travel • Asset Management • Property Management • Finance Committee • Financial Statements Specific topics and headings in the Internal Control policy include: • Cash and Bank Reconciliations • Credit Cards • Support, Receivables, and Receipts (Including Grants) • Program Service Fees, Revenue, and Receivables • Investments • Expenses and Accounts Payable • Payroll • Journal Entries • Period End and Financial Close**
Personnel Management	**The Director of Impact has a Master’s degree in Organizational Psychology as well as over 30 years’ experience in non-profit work and 20 years’ experience managing grants, including federal grants. This experience includes multiple federal grant trainings through Management Concepts and multiple federal audits with no findings. The President/CEO also has over 30 years’ experience, including expertise in organizational and personnel management. An Employee Handbook was created with guidance from an HR professional and was approved by the Board of Directors. This handbook is reviewed with each employee upon hire and signed by the employee. The Board of Directors meets monthly and receives an update on personnel issues.**

Procurement & Purchasing	**The Finance Director and Director of Community Impact have experience with federal grants. The Director of Impact has worked with multiple federal grants and has been through training that included procurement and purchasing. He has also completed multiple federal audits with no findings. The policies and procedures addressed above also provide guidance to assure compliance with procurement and purchasing. These policies were created with guidance from an HR professional and approved by the Board.**
Recordkeeping & Reporting	**The Finance Director and Director of Community Impact have experience in federal reporting systems and recordkeeping. The Director of Community Impact has also attended multiple federal grants management trainings and coordinated multiple federal audits with no findings. The policies and procedures addressed above also provide guidance to assure compliance. These policies were created with guidance from an HR professional and approved by the Board. Further, a Records Retention policy includes details specific to record retention, proper storage, and destruction. This includes a schedule of document retention.**

Q24

If the organization currently manages grant funding, describe the method for tracking staff time on grant-specific tasks. (500 characters maximum)

Staff time is tracked to ensure proper allocation and accountability for grants. Each staff member completes a timesheet that includes hours by specific activity, program, and/or grant. Timesheets are submitted on a two-week pay period. Employees sign their timesheets and they are also reviewed and approved by a supervisor and the President/CEO. The Finance Director maintains separate tracking sheets for each grant and reconciles to timecards and the GL quarterly.

Q25

Describe the standards the organization uses for code-of-conduct covering conflicts of interest and governing the actions of its officers, Board of Directors, and employees. (2,000 characters maximum)

A Code of Conduct was created with guidance from an HR professional and was approved by the board of directors. The policy includes a Conflict of Interest statement where each person discloses any potential conflicts. It also includes standards of conduct. Board members and employees review and sign the form annually. The policy also includes a procedure for disclosing and assessing potential conflicts of interest as relevant in meetings and during decision-making. Specific topics and headings in the policy include: • Personal and professional integrity • Mission and core values • Accountability • Guidelines for appropriate conduct • Governance • Legal compliance • Responsible stewardship • Transparency and disclosure • Solicitations and voluntary giving • Diversity, equity and inclusion • Nepotism • Conflict of Interest • Confidentiality and privacy • Political contributions • Guidance and disclosure • Reporting complaints, concerns, or ethics violations A member of the Board of Directors also serves as an ethics officer to address any concerns that arise.

Q26	Yes
Does the organization carry fidelity bond coverage for responsible officials?	

Page 6: Certifications / Authorization / Signature

Q27

CERTIFICATIONS: Please certify compliance with each of the following by checking the box next to each:

Funded activities must exclusively benefit individuals and families in qualifying populations in the City of Billings.

,

Subrecipients must prevent the duplication of funds to prevent fraud, waste, and abuse by verifying a qualifying household is not already receiving the same eligible supportive service or has been approved to receive the same service through another program or service provider. Subrecipients must immediately repay the City of Billings for assistance that is determined to be duplicative.

,

Subrecipients must maintain procedures to prohibit employees, board members, and officers from using their positions for a purpose that has the appearance of being motivated by a desire for private gain for themselves or others.

,

Financial records, supporting documentation, statistical records, and all other records pertinent to funding shall be retained for a period of five years following completion of project/activity.

,

Subrecipients shall comply with the Fair Housing Act, HUD regulations, and the Montana Human Rights Act prohibiting employment, contracting, and beneficiary discrimination based on: Disability - includes people with HIV / AIDS and people in recovery from alcohol / drugs; Race / Color; Religion; Religious Belief; Sex - includes protection against sexual harassment; Familial Status - includes the presence of children under the age of 18 and/or pregnancy; National Origin; Sexual Orientation; Gender Identity; Marital Status; Creed; and Age.

,

Subrecipients hiring personnel to carry out HOME-ARP activities, follow all Equal Employment Opportunity (EEO) policies. These may include the documentation of advertising methodology, demographics for interviewees, and reasons for the hiring decision; to the greatest extent feasible, direct all employment, contract, and training opportunities to low- and very-low-income persons and businesses, including seasonal and temporary employment opportunities; and recruit potential employees residing in lower-income areas and those residing in public or federally assisted housing. Required documentation includes: a summary of the

number of applicants for each position; the number that are minorities, women, and/or disabled; reasons for the hiring decision; personnel policies; and employee training, promotion, and salary levels.

,

Subrecipients must not contract with, hire, or employ an individual in the United States knowing that the contractor or individual is not authorized with respect to such employment.

,

Subrecipients are required to comply with the policies, guidelines, and requirements of the Uniform Administration, Cost Principles that require costs be necessary and reasonable, and Audit requirements set forth in 2 CFR Part 200.

,

Funds, materials, property, or services, provided directly or indirectly through HOME-ARP, cannot be used for partisan political activity, or to further the election or defeat of any candidate for public office.

,

All procurement transactions regardless of whether negotiated or advertised, and without regard to dollar value, shall be conducted in a manner providing a maximum degree of open and free competition.

,

Organizations that are directly funded under the HOME-ARP program may not engage in inherently religious activities, such as worship, religious instruction, or proselytization, as part of the programs or services funded through HOME-ARP. If an organization conducts such activities, the activities must be offered separately, in time or location, from the programs or services funded under HOME-ARP, and participation must be voluntary for the beneficiaries of the HOME-ARP programs or services.

Q28

Upon request, applicant agrees to furnish copies of liability insurance coverage, fidelity bond coverage for principal staff handling the organization’s accounts, and payment of payroll taxes and worker’s compensation insurance coverage, as required by Federal and State laws.

Yes

Q29

Upon request, applicant agrees to furnish copies of commitment letters for other funding sources.

Yes

Q30

Upon request, applicant agrees to furnish copies of accounting records and other financial documentation.

Yes

Q31

Signature of Authorized Responsible PartyEntering your full name in the box below will convey the same meaning as a wet signature.

Dean Wells

Q32

Request for Qualification - Part 1 Submittal Date

Please enter or click today's date below: **11/17/2023**

#7

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Friday, November 17, 2023 11:26:18 AM
Last Modified: Friday, November 17, 2023 1:42:01 PM
Time Spent: 02:15:43
IP Address: 69.145.98.35

Page 1: Supportive Service Program & Activities

Q1 **Yes**

Have you completed and submitted the HOME-ARP Request for Qualifications - Part 1 online form?

Page 2: Supportive Service Program & Activities

Q2

Organization Name. Must be the same as entered in the Part 1 - Qualifications online form.

Yellowstone County Continuum of Care c/o United Way of Yellowstone County

Q3

Please provide the proposed supportive service program location: (please be specific)

Street Address	**2173 Overland Ave.**
City	**Billings**
State	**Montana**
Zip Code + 4	**59102-6456**

Q4 **Yes**

Is the program location within the Billings city limits?

Q5

Which qualifying populations does your agency propose to serve with HOME-ARP funds? (choose one or more)

Homeless, as defined in 24 CFR 91.5,

At Risk of Homelessness, as defined in 24 CFR 91.5,

Fleeing, or Attempting to Flee, Domestic Violence, Dating Violence, Sexual Assault, Stalking, or Human Trafficking

,

Other Populations including: Other families requiring housing assistance services to prevent homelessness, or those at greatest risk of housing instability

,

Veterans and Families that include a Veteran Family Member that meets the criteria for one or more of the qualifying populations

Q6

Which eligible supportive service categories does your agency propose to carry out? (choose one or more)

McKinney-Vento Supportive Services (see McKinney-Vento Homeless Assistance Act)

Q7

Which eligible activities associated with the above service categories does your agency propose to implement? Full descriptions of activities can be found in HOME-ARP Supportive Services: Eligible Costs & Services (Please choose at least one of the following)

Housing Search and Counseling Services,

Outreach Services,

Case Management,

Landlord / Tenant Liaison,

Financial Assistance Costs (e.g., rental application fees, security deposits, utility payments, rental arrears, first, and last month's rent, etc.)

Q8

Describe the need for the proposed supportive services at your organization in relation to homeless prevention and increasing housing stability. (1,000 character maximum)

The Needs Assessment from the City of Billings, as a part of the HOME-ARP allocation plan, identified that "accessing housing/case management, outreach services, transportation, food, and outpatient services were among the highest priority needs for individuals and families experiencing homelessness, at-risk of homelessness, and other populations." These needs are currently addressed by the Yellowstone County CoC. However, the need in Billings exceeds the current capacity of the CoC due to funding and staff limitations. The case managers who participate in the Coordinated Entry System are overburdened with extreme caseloads and/or program constraints that make it difficult to serve people effectively. The CoC is proposing additional case management and outreach services for the populations identified in the HOME-ARP grant, along with transportation and financial assistance costs for clients served by the CoC's Diversion Fund.

Q9

Is the above-stated need identified within the City of Billings' HOME-ARP Allocation Plan?

Yes

Q10

Please estimate the number of qualifying HOUSEHOLDS your agency expects to serve with HOME-ARP supportive services in one year. (Whole numbers only; no ranges, no percentages; a single individual = one household; one family = one household)

634

Q11

What is the organization's timeframe in MONTHS for carrying out the proposed activity? Please enter a whole number (no comma, decimal point, etc.)

24

Page 3: Organizational Experience and Capacity

Q12

Provide a detailed description of the organization's ability to serve the identified qualifying population(s). Describe similar projects or activities that have been / are being successfully carried out at the organization, as well as sources of funding for the programs or activities. (2,000 character maximum)

The Continuum of Care (CoC) already serves all of the identified qualifying populations. Through its Coordinated Entry System (CES), the CoC serves households that are Homeless, at Risk of Homelessness, those Fleeing or Attempting to Flee Domestic Violence, Dating Violence, Sexual Assault, Stalking, or Human Trafficking (as defined by HUD), and Veterans. The addition of a Supportive Services Specialist will allow the CoC to reach people at risk of homelessness by connecting with households exited from CES. This subpopulation experiences a greater risk of housing instability due to recent experiences of homelessness, combined with frequent reliance on temporary assistance to remain housed. The CoC's CES program, through community-wide collaboration, provides streamlined services to more than 1,200 households annually, successfully connecting 385 clients with stable housing in the past year. The CoC also manages a diversion fund to redirect people away from homelessness in Billings. Diversion is a method to avert homelessness by guiding people to immediate alternative housing and, when needed, expediting access to support services and financial aid to facilitate the transition back to stable housing. A combination of Public and Private funds support the CES and Diversion programs. Previously, the Diversion Fund received $15,000 from the Yellowstone County Mental Health Mill Levy, further supplemented by donations channeled through United Way. This year, Yellowstone County is providing $100,000 to administer the CES program. Previously, the CoC managed FEMA funds for emergency response to COVID-19 through the establishment of the Off The Streets project, which served as the community's quarantine and isolation site, as well as low-barrier shelter for a 14-month period. Last winter, with support from Public Safety Mill Levy funds from the City of Billings, the CoC was able to offer ADA-accessible and code-compliant seasonal shelter from Dec. 2022 – Mar. 2023.

Q13

Please explain any identified obstacles to carrying out this activity prior to the expenditure deadline of September 30, 2030. (1,000 character maximum)

We do not foresee any obstacles in carrying out the proposed activities prior to the September 30, 2030 deadline.

Q14

Describe how the organization plans to market the program to participants to ensure people know how to access services or resources. (1,000 character maximum)

The Yellowstone County Continuum of Care currently relies on its network of 17 participating agencies to disseminate information regarding the Coordinated Entry System. Each of our “Front Door” community partners participates in biweekly case conferencing and facilitates the intake process for Coordinated Entry. Therefore, when an individual seeks help from any “Front Door” organization in the community, they will be assessed and, when eligible, placed into Coordinated Entry. The Yellowstone County Continuum of Care currently has an AmeriCorps VISTA through the Billings Metro VISTA Project. As a part of the VISTA’s assignment description, they will be focusing on community awareness and engagement on behalf of the CoC. Part of this objective is the creation of a website and the expansion of CoC’s social media presence. This will allow the CoC to reach a wider portion of our target population and engage people who may have not known about the services offered in Billings.

Q15

The City has not implemented a preference for any qualifying populations or subpopulations. Describe how the agency will maintain a waiting list of any program participants and/or a waiting list for services. (1,000 character maximum)

Clients are enrolled in Coordinated Entry once they complete a Matching for Appropriate Placement (MAP) assessment to determine their barriers to housing. Upon completion of the assessment, they are assisted on multiple levels. Each assessment provides a score, ranging from 0-22. The local CES team prioritizes clients scoring a 10 or above and adds them to the By Name List for intensive case management and housing assistance. If a client scores below 10, they receive referrals to additional community resources and housing navigation services. Once individuals are enrolled, their case stays active for a minimum of 90 days in the Homeless Management Information System (HMIS) and they remain on the By Name List as long as they are engaging with case management. If a client cannot be contacted for 90 consecutive days, they are exited out of the process. However, clients can be reassessed and referred back to CES as many times as necessary, once they begin seeking housing assistance again.

Q16

Describe how the agency will verify a program participant meets at least one of the qualifying populations prior to service approval. (1,000 character maximum)

Participants must be screened by partner agencies and assessed using the standardized coordinated entry MAP assessment to participate in Coordinated Entry. Once evaluated, clients scoring above the prioritization baseline of 10 are added to the By-Name list. Additionally, individuals who do not score high enough can be added by agencies if they have a reason to be prioritized. Diversion is handled similarly, with partner agencies screening potential participants and the Coordinated Entry coordinator processing client applications. All clients must meet the HUD definition of homelessness or at risk of homelessness to participate in the CES assessments. Once in CES, clients are provided case management and program application assistance. Therefore, the bulk of client eligibility verification is done by partner agencies and during application processes. Additionally, clients must provide a verification of homelessness statement to enroll in any assistance connected to rehousing projects.

Q17

How will the organization verify the income of the individuals / households served?Check all that apply.

Other (please specify):

The Coordinated Entry System and the Continuum of Care do not have income verification, but the agencies that are members do, so the standards vary depending on which agency an individual goes through. However, all potential participants go through some form of income verification before they can access services.

Q18

Describe how the agency will assess duplication of benefits, including a process for verifying that a program participant is not currently receiving and/or been approved to receive the same service through another funding source. (1,00 characters maximum)

The Coordinated Entry System is a collaborative effort to ensure clients receive the assistance necessary to move from homelessness to permanent housing. Through community case conferencing, participant cases are discussed amongst 17 community non-profits to ensure wrap-around services are provided but not duplicated. We also utilize the Homeless Management Information System (HMIS), a shared statewide database, which allows community partners to be informed of current or past benefits received by any enrolled client.

Q19

Has any program participant been required to repay due to an overpayment and / or duplication of funds at your agency? If yes, how were repaid funds reinvested into another program participant and / or activity?

No

Q20

Describe the methods or programs the agency will use to document and verify a program participant’s eligibility. (1,00 characters maximum)

Program participants are eligible to engage with the Coordinated Entry System if they are currently homeless or at risk of imminent homelessness for special populations (i.e. Youth up to age 25). Participants are evaluated using the standardized MAP assessment, and if eligible, are assigned to a case manager who determines eligibility for specific housing assistance programs. Coordinated Entry participants are able to access program assistance through all HUD-approved housing projects and other resources across the community, including Section 8, Public Housing, Foster Youth Initiative vouchers, Priority Housing vouchers for Domestic Violence, Homeless Preference or Family Reunification, Rapid Rehousing Assistance, General Assistance, Youth Homelessness Demonstration projects, income-based housing projects, and private housing resources. The majority of eligibility verification is provided by partner agencies during the application process for programs.

Page 4: Financial & Staffing

Q21

What is the total HOME-ARP funding requested for supportive service activities? (Please enter whole numbers in each field (no dollar sign, comma, decimal point, etc.)

For supportive services activities:	**100000**
For the direct provision of services:	**300000**

Q22

If included in the project budget, will the cost of labor or supplies and materials be incurred in directly providing supportive services to program participants? (i.e., direct provision of services)

Yes

Q23

If the direct provision of services will be funded, please describe the employee positions to be funded, percentage of time dedicated to the activity, qualifications, and duties in carrying out the proposed activity. (500 characters maximum)

Supportive Services Specialist 1.0 FTE and Program Coordinator 0.5 FTE

Q24

Upload job descriptions and resumes of any staff that will directly carry out supportive service activities for program participants.

Supplemental%20Project%20Information.pdf (58.4KB)

Q25

Identify the organization's key staff members that will be responsible for HOME-ARP activity oversight, implementation, financial management, and quarterly reporting. Please include specific titles and qualifications. (1,000 characters maximum for each)

Activity Oversight:	**Program Coordinator The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to the Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. The Program Coordinator will also manage and oversee the Point-In-Time count and the distribution of the Diversion Fund. The Program Coordinator will work to develop and implement strategies that will lead to long-term involvement of community institutions, organizations, and individuals in permanent supportive housing and emergency shelter activities. The Program Coordinator must also be able to evaluate program effectiveness, identify areas for improvement, and implement new program initiatives to increase program impact.**
Implementation:	**Supportive Services Specialist The Supportive Services Specialist will be responsible for providing supportive services for people within the Coordinated Entry System who need additional assistance beyond the capacity of a traditional case manager. The Supportive Services Specialist will spend 30 hours a week providing intensive case management for clients requiring additional help, such as individuals needing assistance with the Medicaid Waiver and SSI/SSDI processes. The Supportive Services Specialist will be SOAR certified and provide SSI/SSDI application services for CES clients with concurring conditions. SSI/SSDI application assistance is a gap in the current Coordinated Entry System, and filling this gap will increase the number of clients accessing supplemental income. Finally, the Supportive Services Specialist will spend 10 hours a week tracking exits from Coordinated Entry and providing outreach, continuing to support people after they are housed.**

Financial Management:	**Dean Wells, Director of Community Impact and Operations at United Way Sonja Clayton, Finance Director at United Way The Director of Community Impact has a Master's degree in Organizational Psychology as well as over 30 years' experience in non-profit work and 20 years' experience managing grants, including federal grants. This experience includes multiple federal grant trainings through Management Concepts and multiple federal audits with no findings. The Finance Director has a degree in accounting along with over 20 years of experience, including work with federal funding. Additionally, a Finance Committee and the Board of Directors review financials each month. The committee includes persons with expertise, including a CPA for a large accounting firm. The Finance Director and Director of Community Impact also have experience in federal reporting systems and recordkeeping.**
Quarterly Reporting:	**Program Coordinator The Program Coordinator will be responsible for HOME-ARP quarterly reporting as a part of their job overseeing the HOME-ARP grant. Additionally, the Program Coordinator is responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to the Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. The Program Coordinator will also manage and oversee the Point-In-Time count and the distribution of the Diversion Fund. The Program Coordinator must be able to evaluate program effectiveness, identify areas for improvement, and implement new program initiatives to increase program impact.**

Q26	**Yes**
If awarded HOME-ARP funding, will the organization hire new staff to implement the project? If yes, the organization must comply with low-income recruitment regulations for positions supported, either in part or in full, with federal funding. Recruitment efforts must include targeting low- and very-low-income individuals, and race/ethnicity documentation must be provided on applicants for any positions supported by federal funding.	

Page 5: New Staff Positions

Q27

Please upload job descriptions for each new position. Acceptable formats PDF, DOC, DOCX, JPG, JPEG

Job%20Descriptions.pdf (54.9KB)

Page 6: Sources & Uses

Q28

Please upload your completed Sources & Uses spreadsheet. Acceptable formats PDF, JPG, JPEG

HOME-ARP%2520Sources%2520and%2520Uses.pdf (122KB)

Page 7: Authorization / Certification / Signature

Q29

Please upload the Authorization to Request Funds documentation, signed by the organization's Authorized Responsible Entity. Acceptable formats PDF, JPG, JPEG

UWYC%20Bylaws%20-%206-22-2023.pdf (251.9KB)

Q30

Signature: Typing your full name in the box below will be considered signing.

Dean Wells

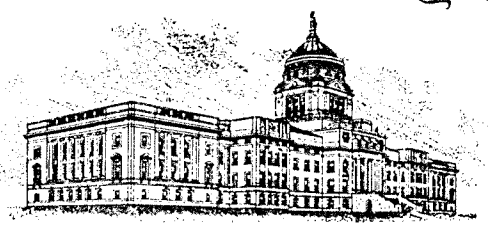
Q31

HOME-ARP Request for Qualifications - Part 2 Submittal Date

Please click or enter the date **11/17/2023** below:

2 C-6S—1M SETS 9-73—9583

Office of the Secretary of State



OF THE

STATE OF MONTANA

CERTIFICATE OF AMENDMENT TO CERTIFICATE OF INCORPORATION

I, FRANK MURRAY, Secretary of State of the State of Montana, do hereby certify that duplicate originals of Articles of Amendment to the Articles of Incorporation of

UNITED WAY OF BILLINGS, INC.

duly executed pursuant to the provisions of Section 15-2335 of the Revised Codes of Montana, 1947, have been received in my office and found to conform to law.

NOW, THEREFORE, I, FRANK MURRAY, as such Secretary of State, by virtue of the authority vested in me by law, hereby issue this Certificate of Amendment to the Certificate of Incorporation of

UNITED WAY OF YELLOWSTONE COUNTY, INC.

formerly

UNITED WAY OF BILLINGS, INC.

and attach hereto a duplicate original of the Articles of Amendment to the Articles of Incorporation.

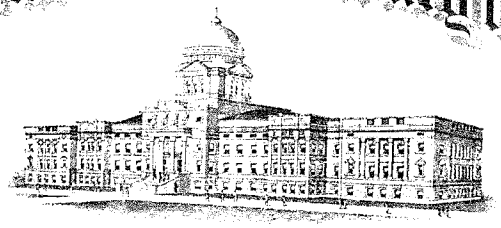
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this 28th day of August A.D. 19 78

Frank Murray
FRANK MURRAY
Secretary of State

Thomas Tucker
By GAIL M. DeWALT
Chief Deputy

C-6 2500 Sets 11-68 9583

Department of the Secretary of State



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UNITED FUND OF BILLINGS

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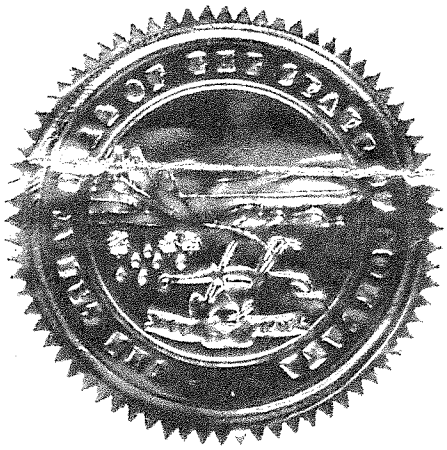
formerly
UNITED FUND OF BILLINGS

and attach hereto a duplicate original of the Articles of Amendment to the Articles of Incorporation.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this 15th day of June A.D. 19 73.

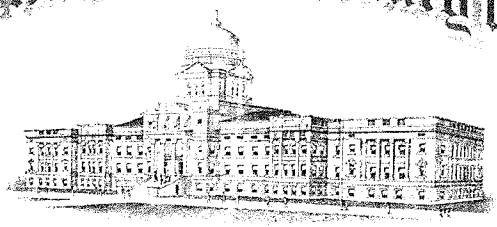
Frank Murray

FRANK MURRAY
Secretary of State

By GAIL M. DeWALT
Chief Deputy

C-6, 2500 Sets 11-68 9583

Department of the Secretary of State



OF THE

STATE OF MONTANA

CERTIFICATE OF AMENDMENT
TO CERTIFICATE OF INCORPORATION

I, FRANK MURRAY, Secretary of State of the State of Montana, do hereby certify that duplicate originals of Articles of Amendment to the Articles of Incorporation of

UNITED NEIGHBORS OF GREATER BILLINGS

duly executed pursuant to the provisions of Section 15-2335 of the Revised Codes of Montana, 1947, have been received in my office and found to conform to law.

NOW, THEREFORE, I, FRANK MURRAY, as such Secretary of State, by virtue of the authority vested in me by law, hereby issue this Certificate of Amendment to the Certificate of Incorporation of

UNITED FUND OF BILLINGS
formerly
UNITED NEIGHBORS OF GREATER BILLINGS

and attach hereto a duplicate original of the Articles of Amendment to the Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this 22nd day of April A. D. 19 70

Frank Murray
FRANK MURRAY
Secretary of State

Gail M. DeWalt
By GAIL M. DeWALT
Chief Deputy

ARTICLES OF INCORPORATION

OF

UNITED NEIGHBORS OF GREATER BILLINGS

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, have this day voluntarily associated ourselves together for the purpose of forming a corporation under the laws of the State of Montana relating to religious, social and benevolent corporation, and

WE DO HEREBY CERTIFY:

FIRST: That the name of this corporation shall be UNITED NEIGHBORS OF GREATER BILLINGS.

SECOND: That the purposes for which said corporation is formed are: To raise funds, in Billings and Yellowstone County, for the financing, in whole or in part, of local, state and national organizations conducted for charitable, health, welfare and allied purposes, by means of a unified campaign, with the object of reducing duplication of effort and expense caused by separate campaigns; and to provide the plans, facilities, manpower and community leadership for such unified fund-raising campaigns; provided, however, that it is not intended hereby to give the right to exercise any power or purpose above mentioned in any case where it is forbidden so to do by the provision of the Constitution or Statutes of the United States of America, or the State of Montana, and provided further that this corporation does not contemplate pecuniary gain or profit to any of the members thereof, and in the exercise of the foregoing powers:

(a) To solicit, receive and hold money and property, both real and personal, by gift, contribution, bequest, devise or otherwise; to sell and convert property into cash; and to disburse funds and other property held by it to organizations, including community chests, local, state and national organizations, conducted for charitable, health, welfare and allied purposes for their use, operation and maintenance in the accomplishment of such purposes:

(b) To assist contributors and the objects of their contributions by providing a central means for reviewing the appeals of such organizations and advising contributors regarding the nature of such organizations, their activities, methods of financing, use of funds and such other information as may be desirable in that respect.

(c) To provide adequate financial support for agencies participating in the corporation's program through unified community-wide appeals; to assist such participating agencies in achieving higher standards of service, in correlating their aims, in coordinating their programs and in integrating, so far as practicable, the services rendered by them; to promote economy and efficiency in the administration and operation of such participating agencies and in the elimination of overlapping and duplicating programs and services; to reduce the overhead cost of raising funds; to cooperate with other private and public agencies in studying and interpreting community needs and in seeking solutions for the problems disclosed by such studies; and to promote understanding of the needs for and the work of the corporation and such agencies.

(d) To receive gifts, devises and bequests of real and personal property and to hold, use, operate, mortgage, sell and dispose of the same for the objects and purposes herein described; to invest funds received, and to use such funds and the income therefrom and from any other property of this corporation for its operating and other expenses and for the other purposes herein specified; to purchase, hire or otherwise acquire, hold, or sell, convey, lease, encumber and otherwise dispose of and deal in and with all kinds of property real and personal; to borrow money, incur indebtedness and to secure the same by mortgage, pledge or otherwise; to contract for the services of employees, agents and others and to pay them reasonable compensation; and to do all other acts and things, not prohibited to a corporation organized under the laws of the State of Montana relating to charitable corporations, which are necessary, desirable or appropriate to the accomplihsment of the objects and purposes of the corporation.

THIRD: That the complete mailing address and the place where the principal office for the transaction of the business of the corporation is to be located is the City of Billings, County of Yellowstone, State of Montana;

FOURTH: That the number of directors of said corporation shall be twenty-eight (28), and that the names and residences of those who are appointed for the first three (3) months and until their successors are elected and qualified are:

NAME	RESIDENCE
Dr. Herbert Caraway	
Frank Connelly	
E. A. Davenport	
Nelson Lutey	
Les Hardy	
Russ Hart	
Strand Hilleboe	
Howard Hoene	
Mrs. Clark Israel	
Ed Kautsky	
B. E. Longo	
Fred Marble	
A. G. Martin	
Mrs. Agnes O'Leary	
Carl Peters	
Harry Schroth	
O. B. Silvey	
James Spelman	
Irving Staid	
George Washington	
Miss Gertrude Whipple	
Mrs. Gayle Wynacht	
Harold Turnquist	
Paul O'Leary	
Warren Hancock	
Roy Burkhart	
Earl Carlson	
John E. Tenge	

FIFTH: That the authorized number and qualifications of the members of the corporation shall be as follows:

(a) Every individual, firm, association and corporation who makes a contribution to or for the benefit of this corporation shall be eligible for admission to membership in the corporation. In addition, each member of the Board of Directors of the corporation shall automatically upon his election become a member of the corporation and shall remain a member of the corporation during his term of office. The terms, conditions and prerequisites of membership, except as herein provided, shall be such as are prescribed by the By-Laws of the corporation.

SIXTH: The Board of Directors shall elect annually from among their number or from the members at large such officers for such duties and terms of office as shall be specified in the By-Laws of the corporation, providing, however, that the officers shall receive no compensation for their services as such officers and shall, ex-officio, be members of the Board of Directors. The Board of Directors may appoint such other officers, including an executive director or executive secretary, as the business of the corporation may require, each of whom shall hold office for such period, receive such compensation, have such authority and perform such duties as are provided in the By-Laws or as the Board of Directors may from time to time determine.

The Board of Directors may create an Executive Committee to consist of such number and with such powers and duties as shall be prescribed by the By-Laws or as the Board of Directors may from time to time determine. The Board of Directors shall create such standing and special committees and shall assign to them such duties and responsibilities as the purposes of the corporation may from time to time require.

SEVENTH: (a) This corporation is not organized for profit and in no event shall any of its money or assets be distributed to or inure to the benefit of any private individual or member of this corporation.

(b) The property of this corporation shall not be used or operated by this corporation or by any other person for profit; regardless of the purposes to which the profit shall be devoted; and the property of this corporation is irrevocably dedicated to charitable purposes.

(c) No organization shall be eligible to receive distribution of any of the funds of this corporation unless contributions thereto are deductible, or exempt, for the purpose of income and gift taxes, both federal and state.

(d) Upon liquidation or dissolution of this corporation or abandonment by it or its property, the same shall be distributed and disbursed to funds, foundations or corporations organized and operated exclusively for charitable purposes and shall not inure to the benefit of any private person.

(e) The duration of the existence of this corporation shall be perpetual.

EIGHTH: The Board of Directors of the corporation shall adopt such By-Laws, not inconsistent with these Articles, as shall be appropriate to the conduct of its affairs, and in accordance with the provisions of Section 15-303, R.C.M. 1947 shall alter, amend and repeal them as the purposes of the corporation may require. The By-Laws shall provide, among other things, for regular meetings of the Board of Directors, for the time, manner of calling and conduct of regular and special meetings of the Board, and for the time, manner of calling and conduct of the annual meeting and special meetings of the members.

The Board of Directors of the corporation shall have the power by By-Law to change at any time the number of directors of this corporation in order that there shall be a sufficient number of directors to carry out the duties and responsibilities as the purposes of the corporation may from time to time require. It shall be a limitation upon this right that it may be exercised only in furtherance of the objects and purposes for which the corporation has been formed, and that no amendment, alteration, change, addition or repeal shall be authorized which is prohibited by the laws of the State of Montana relating to charitable corporations.

IN WITNESS WHEREOF, we have hereunto set our hands this _____ day of May, 1961.

/s/ B. E. LONGO	/s/ HOWARD F. HOENE
/s/ CARL PETERS	/s/ JOHN E. TENGE
/s/ R. B. HART	/s/ PAUL E. O'LEARY
/s/ A. G. MARTIN	/s/ IRVING J. STAID
/s/ WARREN HANCOCK	/s/ HARRY A. SCHROTH
/s/ FRANK G. CONNELLY	/s/ E. A. DAVENPORT
/s/ FRED MARBLE, JR.	/s/ HAROLD TURNQUIST
/s/ O. B. SILVEY	/s/ NELSON H. LUTEY
/s/ EARL CARLSON	/s/ ED KAUTSKY
/s/ ROY W. BURKHART	/s/ H. T. CARAWAY, M. D.
/s/ STRAND HILLEBOE	/s/ MRS. GAYLE WYNACHT
/s/ L. G. HARDY	/s/ MRS. CLARK ISRAEL
/s/ JAMES F. SPELMAN	/s/ GEORGE M. WASHINGTON
/s/ AGNES O'LEARY	/s/ GERTRUDE WHIPPLE

STATE OF MONTANA)
) ss.
County of Yellowstone)

On this 31st day of May, A.D., 1961, before me, B. E. LONGO, a Notary Public in and for said State, personally appeared:

Dr. Herbert Caraway	Carl Peters
Frank Connelly	Harry Schroth
E. A. Davenport	O. B. Silvey
Nelson Lutey	James Spelman
Les Hardy	Irving Staid
Russ Hart	George Washington
Strand Hilleboe	Miss Gertrude Whipple
Howard Hoene	Mrs. Gayle Wynacht
Mrs. Clark Israel	Harold Turnquist
Ed Kautsky	Paul O'Leary
Fred Marble	Roy Burkhart
A. G. Martin	Earl Carlson
Mrs. Agnes O'Leary	John E. Tenge
	Warren Hancock

known to me to be the persons whose names are subscribed to the foregoing Articles of Incorporation, and who acknowledged to me that they and each of them respectively, executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal, the day and year in this certificate first above written.

/s/ B. E. LONGO
Notary Public for the State of Montana
Residing at Billings, Montana
My Commission Expires: Feb. 4, 1964.

(NOTARIAL SEAL)

STATE OF MONTANA)
) ss.
County of Yellowstone)

On this 31st day of May, A.D., 1961, before me, MARIE SORICONE, a Notary Public in and for said State, personally appeared B. E. LONGO, known to me to be the person whose name is subscribed to the foregoing Articles of Incorporation, and who acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal, the day and year in this certificate first above written.

/s/ MARIE SORICONE
Notary Public for the State of Montana
Residing at Billings, Montana
My Commission Expires: July 1, 1961.

(NOTARIAL SEAL)

UNITED WAY OF YELLOWSTONE COUNTY, INC.
BYLAWS

ARTICLE 1: NAME

The name of the corporation is United Way of Yellowstone County, Inc. (hereinafter referred to as UWYC).

ARTICLE 2: PRINCIPAL OFFICE

The principal office of UWYC shall be located at 2173 Overland Avenue, Billings, Montana 59102. This address will also be the address for the registered office in the State of Montana.

ARTICLE 3: PURPOSE

Section 1. Mission & Vision

Mission
To improve lives by mobilizing the caring power of the community.

To do this UWYC will:

- Inspire others to LIVE UNITED - to give, advocate and volunteer.
- Encourage volunteer and community involvement on priority issues.
- Actively involve diverse groups who represent the community.
- Utilize many community resources to implement strategies and achieve meaningful results.
- Encourage philanthropic investments to achieve UWYC's goals and vision.

Vision
UWYC is the primary community-building organization in South Central Montana. UWYC provides leadership to effectively mobilize people and financial and strategic resources to improve people's lives. UWYC identifies and addresses the community's priority needs and provides solutions that achieve measurable results and sustained community change.

Values
Respect, integrity, transparency, and service oriented.

Diversity, Equity and Inclusion (DEI) Statement
Diversity, equity and inclusion are vital to achieving the mission of UWYC, living our values, and advancing the common good. UWYC is committed to diversity, equity and inclusion within its own organization and the community. UWYC affirms the essence of all individuals including the realities, background, experiences, skills and perspectives that make each person who they are.

UWYC aspires to involve every segment of the community in every aspect of our work, to act in ways that respect the dignity, uniqueness, and intrinsic worth of every person, the community, the donors, our own Board members, staff, volunteers and representatives, and believe in a movement built from the rich diversity and gifts of all people in all systems.

Volunteers, employees and persons served by UWYC shall be selected in a manner to promote diversity, equity and inclusion and entirely on a non-discriminatory basis with respect to race, religion, national origin, ethnicity, age, gender, gender identity and expression, disability, sexual orientation, veteran-status, familial status, or socio-economic status.

UWYC recognizes that in order to effectively engage our community, staff, volunteers, donors and community partners to achieve our community impact goals, we must embrace the diversity of the communities we serve. Our culture, recruitment, partnerships and other business practices demonstrate inclusiveness.

Section 2: Purpose

The purposes for which this corporation is formed are:

(a) To assess, on a continuing basis, the need for human service programs; to seek solutions to human problems; to assist in the development of new or modification of existing human service programs; to promote preventive activities and foster cooperation among local, state and national agencies serving the county;

(b) To develop as fully as possible the financial resources needed to meet the human service needs of the county;

(c) To encourage community support and commitment for the entire United Way enterprise through a systematic communications program which both speaks and listens to the community; and

(d) To receive by gift, grant, devise, bequest or otherwise, and from any private or public sources, personal or real property, and to hold, administer, sell, invest, reinvest, manage, use, disburse and distribute, and apply the income and/or principal of the same in accordance with the directions and intent of the donor or donors of such property, or, in the absence of such directions, as the corporation may deem best from time to time, for the promotion of any or all of the foregoing purposes.

No substantial part of the activities of this corporation shall be for the purpose of carrying on propaganda or otherwise attempting to influence legislation. None of the activities of this corporation shall consist of participating in, or intervening in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

No part of the net earnings of this corporation shall inure to the benefit of any private shareholder or any individual. The property of this corporation is irrevocably dedicated to charitable purposes and upon liquidation, dissolution or abandonment of the corporation, after providing for the debts and obligations thereof, the remaining assets will not inure to the benefit of any private person but will be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under Sections 501 (c)(3) and 509 (a)(1),(2) or (3) of the Internal Revenue Code of 1986, as amended, or to the federal government, or a state or local government.

Section 3. Nonprofit Status

UWYC is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States Internal Revenue Laws.

Section 4. Montana Nonprofit Corporation

United Way of Yellowstone County, Inc. is a nonprofit corporation in the State of Montana and subject to the laws of the state and may exercise all powers granted to Montana nonprofit corporations by the Montana Nonprofit Corporation Act, Sections 35-2-113, *et seq*., Montana Code Annotated, as now exists and afterwards amended.

ARTICLE 4: MEMBERS

The currently elected members of the Board of Directors are the current Members of the corporation and are authorized to elect board members to fulfill the duties and responsibilities as set forth in these Bylaws. The Members of the organization will elect the Board of Directors at the Annual Meeting as established in Article 5.

ARTICLE 5: ANNUAL MEETING

Section 1. Annual Meeting
The Members shall meet annually for the election of board members and for the transaction of such other business as may properly come before the meeting and at such time as may be designated by the Board of Directors. Provisions with respect to notice, quorum, and inspections of elections shall comply with the laws of the State of Montana.

Section 2. Quorum
The presence in person of a majority of the Members shall constitute a quorum at all meetings of the Members for the election of the Board or for the transaction of other business except as otherwise provided by law.

Section 3. Minutes
Minutes of the annual meeting will be taken, reviewed, and approved by the members.

ARTICLE 6: BOARD OF DIRECTORS

Section 1. Powers and Duties
The business and affairs of UWYC shall be under the supervision of a board of directors. The Board of Directors ("Board") shall have the control and management of the affairs and property of UWYC. The Board shall be responsible for strategic leadership, resource and relationship management, reputation building, stewardship of UWYC assets, performance management and measurement of the President & CEO, and oversight of a public policy agenda and advocacy. The Board adopts ethical, legal, and financial management policies to ensure that UWYC has adequate resources to advance its mission and work toward a sustainable future for the organization. The Board may delegate certain duties to the officers and committees of UWYC. In addition to the powers expressly conferred upon it by these Bylaws, the Board may exercise such powers and do such lawful acts and things as are not otherwise limited by these Bylaws and/or the Articles of Incorporation. A clear background check is required for each board member.

Section 2. Board Member Responsibilities
a) **Set Direction and Measure Performance and Results: UWYC** makes decisions grounded in community priorities and effectively measures performance on impact, revenue, donors and community image to ensure those results are accomplished.
b) **Deepen Relevance in Community:** Is visible in both words and deeds in the community, seeks to understand and be engaged in broader community issues, works to enhance UWYC's relevance, including advocating and/or influencing public policy as a critical function.
c) **Grow Revenue and Donors:** Connects impact efforts and revenue generation in order to grow resources (financial, social) and advocates in order to achieve community results at scale. Makes calls and introductions on behalf of UWYC, opening his or her own networks for key financial asks and other supports. Assists with recruitment of Fundraising Volunteer Leaders and serves on committees/cabinets as appropriate.

d) **Mission, Brand, Impact and Business Strategy:** Determines, articulates, and stewards the organization's mission, vision, brand, and core values, with which the community has entrusted the Board.
e) **Governance and Fiscal Oversight:** Practices effective governance and fiscal oversight and fiscal integrity of the organization and ensures compliance with legal, regulatory reporting, and operating requirements.
f) **Conduct business under Robert's Rules of Order.**
g) **CEO Performance and Accountability:** The CEO leads the day-to-day activities of the organization; the Board monitors the CEO's performance and engages in the following responsibilities:
    a) Hires and fires the CEO.
    b) Supports the CEO and serves as a trusted advisor.
    c) Evaluates the CEO's performance and reviews and approves CEO's compensation.

Section 3. Number, Term of Office, and Election

a) The Board shall consist of at least 11 and no more than 16 persons broadly representative of Yellowstone County including the city of Billings, Montana, and consistent with the diversity statement in Article 9, Section 1. The President & CEO of UWYC shall be an ex officio member, without voting rights, of the Board of Directors.
b) Board members are elected for three (3) year terms at the annual meeting. In unusual circumstances, Board members may be elected to a shorter term, per the needs of the Board. Members of the Board shall be elected by the Members of the organization in accordance with Article 4. Terms start on July 1 and conclude on June 30 in line with the fiscal year.
c) Any board member who serves two consecutive three (3) year terms shall be ineligible for reelection until a minimum of one year has elapsed after expiration of the second term. Notwithstanding the foregoing limitation on Board terms, any board member who has served two consecutive three-year terms may be re-elected to fill a position as an officer of the Organization. If the term of a board member, who is Chair-elect of the Board, shall expire, then he or she shall be eligible for reelection for an additional year, as long as he or she may hold the office of Chair. A Director elected to an incomplete term may complete that term and remain eligible for two additional, consecutive terms.
d) An immediate past Board Chair who has completed his or her term as an officer and is not eligible for reelection to the Board may serve one additional year on the Board and Executive Committee. In this case, the allowable size of the Board and Executive Committee would be increased by one member.
e) Board Member expectations are outlined in the UWYC Board Handbook. Failure to fulfill the expectations and duties of a board Member may be a cause for removal. The Board Governance and Nominating Committee shall oversee the implementation of this Handbook and the expectations and policies therein.

Section 4. Removal of a Board Member

A member of the Board may be removed from the Board with or without cause by a vote of two-thirds (2/3) of the Board at a meeting at which quorum is present or, if such action is taken by written consent of the Board in lieu of a meeting as permitted by Section 9(d) hereof, then by a consent in writing signed by two-thirds (2/3) of the board members then in office and in good standing, not including the board member who is the subject of such removal.

Section 5. Resignation

A member of the Board may resign at any time by giving written notice to the Board. Unless otherwise specified in such written notice, the resignation shall take effect upon receipt thereof by the Board Chair.

Section 6. Vacancies
All vacancies in the Board may be filled by the remaining board members according to the process in Article 6, Section 3.

Section 7. Compensation and Reimbursement
Board members shall be volunteers and shall not receive any compensation for their services.

Section 8. Liability
No Director of this corporation shall be personally liable for any action or omission unless the Director has breached or failed to perform the duties of his or her office as prescribed by state law and said breach or failure to perform constitutes self-dealing, willful misconduct, or recklessness.

Section 9. Meetings

a) Regular Meetings. The Board shall hold a minimum of two (2) regular meetings for each quarter of each year at such place or places as may be determined from time to time or as may be set forth in the notice of meeting, which notice shall be given not less than seven (7) days prior to the time of the meeting. The annual meeting of this corporation shall be held during the last quarter of the fiscal year (April-May-June), at such place and on such date and time as the Board of Directors may determine.
b) Special Meetings. Special meetings of the Board may be called by the Chair or Chair-Elect of the Board on forty-eight (48) hours' notice, if possible, to each board member personally, by any acceptable method (phone, text, email, etc.); special meetings shall be called by a member of the Executive Committee in like manner on the written request of one-third of the board members in office. The written request must specify the basis for the meeting. Upon receipt of the call for a special meeting, the Board of Directors shall fix the date, time, and place for the meeting, which shall be held within fifteen (15) days after the receipt of the call for the meeting, and with five (5) days' notice of the meeting provided to the board members.
c) Quorum and Voting. At all meetings of the Board, the presence of a majority of the currently elected Board shall constitute a quorum for the transaction of business, and any act of a majority of those in attendance at a meeting at which there is a quorum shall be adopted. Any business may be transacted by the Board at any meeting at which a quorum is present, although held without notice, upon a waiver signed by every member of the Board.
d) Action Without Meeting. Any action required or permitted to be taken at a meeting of the Board of Directors may be taken without a meeting by one or more written consents signed by 100 percent of the directors. The deliberation period for all Board action undertaken without a meeting is no less than one week from the date of transmission. The results of such action without a meeting will be filed with the minutes of proceedings of the Board. Such consent shall have the same force and effect as a unanimous vote provided 100 percent of all directors' consent to the action.
e) Members participating by telephone or video conference. Participation in any meeting of the Board or a committee of the Board by means of conference telephone, video or any means of communication by which all persons participating in the meeting are able to hear one another shall constitute presence in person at the meeting.

ARTICLE 7: OFFICERS OF THE ORGANIZATION

Section 1. Number, Qualification, Term of Office, and Election

The officers of UWYC who shall be elected by the Board shall consist of a Board Chair, Chair-Elect, Secretary, Treasurer, and Immediate Past Chair. The President and CEO shall serve on the Board and be an Ex-Officio director with no voting rights, except with the Executive Committee.

a) Term. All officers shall hold office for one year or until their successors are duly elected and qualified. In the unusual event a Board Chair serves two consecutive terms, he or she shall be ineligible for reelection as Chair until a year has elapsed after the expiration of the second of such terms.
b) Election. Nominations for officers will be presented by the Board Governance and Nominating Committee. The officers of UWYC shall be elected by the Board.
c) In case there is a vacancy in any office of the corporation, whether caused by failure to elect, death, resignation or otherwise, such vacancy may be filled by vote of the Board of Directors at any regular or special meeting. Such officers so elected to fill vacancies shall serve until the next annual meeting and until their successors are elected and qualify.

Section 2. Resignation
Any officer may resign at any time by giving written notice to the Board. Unless otherwise specified in such written notice, the resignation shall take effect upon receipt thereof by the Board Chair.

Section 3. Removal
Any officer, employee, or agent appointed by the Board may be removed from office, either with or without cause, by a majority vote of the Board.

Section 4. Vacancies
The Board may fill any officer vacancy according to Section 1 in this Article.

Section 5. Board Chair
The Chair shall convene and preside at meetings of the Board, call special meetings whenever he or she deems it necessary, perform such duties as may be assigned from time to time by the Board, and shall perform the duties usually delegated upon a presiding officer.

a) Coordinate the Board agenda preparation with the President and CEO;
b) Help to guide the strategic direction through the strategic plan and the planning processes;
c) Assures the Board formulates policies and programs to further the mission and objectives of the UWYC;
d) Make emergent decisions in consultation with Executive Committee as needed regarding actions taken by UWYC;
e) Appoint Committee and task force chairs;
f) Designate and delegate tasks to Directors and other volunteers, as necessary. Ensures volunteer work is being completed as assigned;
g) Represents the UWYC to the public and serves as the primary UWYC spokesperson on industry issues;
h) Keeps the Board, committees and membership informed about the conditions and operations of the UWYC;
i) Promotes active member engagement and participation;
j) Develops and maintains a collegial relationship with the President and CEO;
k) The Chair is an ex-officio member of all committees of the Board.

Section 6. Chair-Elect

The Chair-Elect shall perform such duties as the Board may assign and may assist the Board Chair as requested. The Chair-Elect shall preside at meetings in the absence of the Chair. The Chair-Elect assumes the office of Chair of the Board if the Chair position is vacated for any reason. The Chair-Elect is an ex-officio member of all committees of the Board. The Chair-Elect serves as the chair of the Strategic Planning session.

Section 7. Secretary
The Secretary shall have the following functions and powers which may be delegated to UWYC staff with adequate oversight.

a) Act as clerk of each meeting of the Board including annual and special meetings. The Secretary shall record all the proceedings and votes of such meetings and create a permanent record;
b) Cause all notices to be duly given in accordance with the provisions of these Bylaws and as required by statute and, if required by resolution at any annual or special meeting;
c) See that the minutes, reports, statements, policies, and all other documents and records of UWYC required by statute are properly kept and filed;
d) The Secretary shall have access to the original copy of the Bylaws and all amendments thereof;
e) Perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board; and
f) The Board Chair or Chair-Elect may designate a person other than the Secretary to record meeting minutes.

Section 8. Treasurer
The Treasurer shall also serve as Chair of the Finance Committee and shall report to the Board at each meeting on the financial condition of UWYC. The Treasurer shall be responsible for the following, which may be delegated to UWYC staff with adequate oversight:

a) Be responsible for the funds, securities, receipts and disbursements of the UWYC; monitor the approved financial policies for adequacy and compliance;
b) Ensure adequate financial controls are in place and the organization operates within a sound financial framework;
c) Be responsible for receiving and giving receipts for monies due and payable to UWYC from any source whatsoever; cause the monies and other valuable effects of UWYC to be deposited in the name and to the credit of the Organization in such banks or other depositories as the Board may designate or select;
d) Cause the funds of UWYC to be disbursed by checks or drafts, with such signatures as may be authorized by the Board, upon the authorized depositories of UWYC, and cause to be taken and preserved proper vouchers for all monies disbursed;
e) Provide to the Board, whenever requested, a statement of the financial condition of UWYC, which may include an account of all transactions;
f) Keep the books of account of all the business and transactions of the UWYC, and submit annually for external audit;
g) In partnership with the President and CEO, develops an annual budget which is presented to the Finance Committee for review and recommendation to the Board;
h) Serve as Chair of the Finance Committee; and
i) Perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board.

Section 9. Immediate Past Chair

The Immediate Past Chair of the Board shall continue to serve as a member of the Board and as an officer of the organization, as well as a member of the Governance & Nominating Committee, for one year after his or her term as Chair has ended. The Past Chair may perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board.

Section 10. President & Chief Executive Officer
The President, who shall be the Chief Executive Officer of UWYC and who shall be employed by the Board, shall in general supervise and control all of the business, affairs, and property of UWYC and shall have general supervision over all of its employees and agents under the direction of the Board. In general, the President shall perform all duties incident to the office and shall see that all orders and resolutions of the Board are carried into effect. The President shall serve on the Executive Committee of the Board and be an Ex-Officio director with full voting rights on the Executive Committee.

In the absence of the President, or in the event that the President is unable to carry out his or her duties, the Chair may delegate the President's powers to another UWYC employee, or the President may so delegate with the consent of the Board. In extremely unusual circumstances or when the absence is expected to last for an extended period of time, the Chair may recommend an alternate interim solution, which must be approved by the Board.

a) Salaries. The salary and other remuneration of the President shall be fixed by the Board. An annual review of his or her compensation shall be conducted in accordance with approved policies, local and United Way Worldwide compensation information, and IRS intermediate sanction rules. Salaries and wages of other UWYC employees shall be fixed by the President based on the recommended salary ranges and subject to the approval of a general operating budget of the Board.
b) Performance. The Executive Committee of the Board shall conduct an annual review of the President’s performance to established strategic goals. The Board may recommend additional compensation based on the President’s performance.

ARTICLE 8: COMMITTEES OF THE ORGANIZATION

Section 1. Committees, Task Forces, and Special Committees
The Chair of the Board may designate committees, special committees, or task forces authorized by the Board. Annually, the Chair of the Board appoints the Chair of each UWYC Committee, special committee, or task force that has been authorized by the Board. All standing committee chairs and other committee chairs shall be members of the Board. Committee Chairs will select committee members with support and guidance from the Governance and Nominating Committee. Volunteers from the community shall be considered for service on such committees, except as may be precluded by the law of Montana or these Bylaws. A clear background check is required for each committee member.

Section 2. Standing Committees
UWYC will maintain the following standing committees.

a) Executive Committee. The Executive Committee consists of the officers of the Board of Directors and other board members as determined by the Board and duly elected as the Executive Committee. The Chair of the Board shall serve as Chair of the Executive Committee. The Executive Committee shall have and exercise all the powers of the Board of Directors subject to such limitations as the laws of the State of Montana or resolutions of the Board of Directors may impose, and shall have the power to affix the seal of the corporation to all papers requiring it, when the

Board is unable to meet.

A majority thereof shall constitute a quorum. The Executive Committee shall keep regular minutes of its proceedings and report the same to the Board of Directors.

In matters requiring immediate action, the Executive Committee may act on behalf of the Board of Directors, except to 1) amend the Bylaws; 2) adopt a plan of merger or consolidation; or 3) sell, lease, exchange, mortgage, pledge or make any other disposition of any of the property and assets of the organization. Any action should be communicated to the Board no later than the next regularly scheduled Board meeting.

The Executive Committee's responsibilities shall include:

a. evaluation and recommendation of the CEO's salary and the proposal of the management compensation policy to the Board;
b. management of the flow of work between the Board and Board-level committees;
c. development and maintenance of the ethics policy;
d. management of relationship with organized labor; and
e. development of a diversity policy.

b) Governance and Nominating Committee. The Governance and Nominating Committee shall have responsibility for the recruitment, nomination, orientation, training, performance and evaluation of board members, including officers. The committee may evaluate Board functioning and provide Board education, review and compliance with the diversity and ethics policies. The Ethics Officer will serve on this committee.

c) Finance Committee. The Board, with support and nominations from the Governance and Nominating Committee, shall appoint a Finance Committee. At least two of the committee members must possess financial expertise (as defined by the Sarbanes-Oxley legislation). The committee will be responsible for the development and management of the UWYC annual budget, the management of its financial resources (including making prudent investments), the evaluation of the financial control and accounting system, and compliance with federal and state legal requirements. The Finance Committee shall also receive quarterly financial statements. The Committee may request the designated independent auditor, or any officer or employee of the UWYC, to appear before it to report on the financial condition and answer any questions. The Finance Committee will report to the Board regularly. The Finance Committee will also serve as the Eligibility Committee for specified partner/agency grants, which includes reviewing financials annually. The Finance Committee will also be responsible for the outside and internal audits of all UWYC financial transactions, the necessary controls to ensure compliance with the organization's financial policies, and compliance with federal and state legal requirements. The Finance Committee shall designate the independent auditor every (three (3) years, shall meet privately with that auditor at least once each year, shall receive the management letter from that auditor, shall review the UWYC's IRS Form 990 prior to filing, and shall ensure that the Annual Report is timely prepared and submitted to the Board.

d) Community Relations Committee. The Community Relations Committee will help establish and lead engagement activities related to revenue and revenue growth for UWYC. The Committee helps set short- and long-term corporate engagement goals, revenue goals and oversees efforts at increasing donors and revenue. The Committee will be responsible for year-round relationships with donors, agencies and improving communication with the community.

e) Community Impact Committee. The Board shall appoint a Community Impact Committee, which stewards the community impact-focused work of the organization in support of its goals. The Committee's primary role is to be responsible for the distribution of resources that address community need. The Committee will review and assist with activities related to funding priorities, community assessment, and distribution of funds to address priority needs, agency membership, agency relations and targeted community initiatives.

f) Volunteer Engagement Committee. The Board shall appoint a Volunteer Engagement Committee, which advises and recommends policy to the UWYC Board on matters pertaining to Engagement and volunteerism.

g) Parent Advisory Committee. The Board shall appoint a Parent Advisory Council. The Parent Advisory Committee (PAC) is comprised of parent representatives and family caregivers from each CARE Academy location. The PAC serves as an advisory, not a decision-making body, that makes recommendations and provides advice to CARE Academy Director relating to programs, activities, and resources in order to 1) help the program attain its goal of providing each child with the best Out Of School Time experience possible and 2) have policies and programs that support families' strengths and needs.

h) Marketing Committee. The Board shall appoint a Marketing Committee. The Committee is responsible for overseeing the messaging of UWYC, and the overall marketing plan, including social media.

Section 3. Other Committees and Task Forces
The Board of Directors may, by resolution passed by a majority of the Board, designate additional committees, provided that each such committee shall include two (2) or more directors. Any such committee, to the extent provided in the resolution of the Board which establishes it and to the extent permitted by Montana law, shall have and may exercise the powers of the Board of Directors in the management of the business and affairs of the corporation and may authorize the seal of the corporation to be affixed to any papers which may require it; provided, however, that any committee that includes members who are not directors may not exercise the authority of the Board and shall act only in an advisory capacity to the Board. Any director may be a member of more than one (1) committee.

Section 4. Affinity Groups
The Board may create Affinity Groups of supporters as a vehicle for the engagement of subgroups of donors. These groups will be created by the Board and these affinity groups will function under the policies and guidelines of the Board.

Section 5. Committee Operations
Each committee shall have power to make rules and regulations for the conduct of its business subject to the Board's approval. A majority of the members of a committee shall constitute a quorum, and in every case the affirmative vote of a majority of all of the members of such committee shall be necessary for any committee action. Committee meetings may be held on forty-eight (48) hours' notice to each member personally, by any acceptable method (phone, text, email). Any action permitted to be taken at a meeting of the committee may be taken without a meeting if a written consent describing the action taken is signed by each member of the committee. Each committee shall keep regular minutes of its proceedings and transmit copies thereof to the Board. No committee of the Board may (i) authorize distributions; (ii) approve dissolution, merger or the sale, pledge or transfer of all or substantially all of the corporation's

assets; (iii) elect, appoint or remove directors or fill vacancies on the Board or on any of its committees; or (iv) adopt, amend or repeal the Articles of Incorporation or these Bylaws.

ARTICLE 9: GENERAL PROVISIONS

Section 1. Nondiscrimination

Diversity, equity and inclusion are vital to achieving our mission, living our values, and advancing the common good. UWYC is committed to diversity, equity and inclusion within its own organization and the community. Therefore, UWYC will have an approved Diversity, Equity and Inclusion statement and policy that takes the broadest possible view of diversity, going beyond visible differences to affirm the essence of all individuals including the realities, background, experiences, skills and perspectives that make each person who they are.

The officers, directors, committee members, employees and persons served by UWYC shall be selected in a manner to promote diversity, equity and inclusion and entirely on a non-discriminatory basis with respect to race, religion, national origin, ethnicity, age, gender, gender identity and expression, disability, sexual orientation, veteran-status, familial status, or socio-economic status and in support of the UWYC's Diversity and Inclusion statement and/or principle and policy.

Section 2. Ethics

UWYC will have an approved ethics policy made known to all volunteers and staff associated with the organization. An Ethics Officer will be designated for the organization to establish procedures for Board, staff, and community members to submit ethical complaints and conduct investigations of complaints in a confidential manner.

Ethics policies will include conflict-of-interest and disclosure and anti-sexual harassment. Board Members are required to review and sign annually. No contract or transaction relating to the operations conducted by UWYC or for furnishing supplies to UWYC and to which UWYC is a party shall be invalidated by reason of the fact that any board member, officer or employee of UWYC has a direct beneficial interest. Any such transaction must be fully disclosed in writing to the Board for its approval prior to the contract or transaction taking effect.

Section 3. Organization Loans

No loans, other than through the purchase of bonds, debentures, or similar obligations of the type customarily sold in public offerings, or through ordinary deposit of funds in a bank, shall be made by UWYC to its board members, officers or employees, or to any other corporation, firm, association, or other entity in which one or more of its board members, officers or employees are directors or officers or hold a substantial financial interest, except in a loan by UWYC to another entity having a comparable purpose to that set forth in Article 3 of these Bylaws. A loan made in violation of this section shall be a violation of the duty to UWYC by the Board, officers or employees authorizing it or participating in it, but the obligation of the borrower with respect to the loan shall not be affected thereby.

Section 4. Fiscal Year

The fiscal year of UWYC is July 1 to June 30.

Section 5. Indemnification

The corporation shall indemnify board members, officers, employees, or agents of UWYC to the full extent permitted by the indemnification provisions of the Montana Nonprofit Corporation Act as it may be amended from time to time. Any person, their heirs, executors, or administrators, may be indemnified or

reimbursed by UWYC for reasonable expenses actually incurred in connection with any action, suit, or proceeding, civil or criminal, to which her or she shall have been made a party by reason of being or having been a director, officer, or employee of UWYC, or of any firm, corporation, or organization which her or she served in any such capacity at the request of UWYC provided however, that no person shall be so indemnified or reimbursed in relation to any matter in such action, suit, or proceeding as to which her or she shall finally be adjudged to have been guilty of or liable for negligence or willful misconduct in the performance of his or her duties to UWYC; and provided further, that no person shall be so indemnified or reimbursed in relation to any matter in such action, suit or proceeding which has been made the subject of a compromise settlement except with the approval of (a) a court of competent jurisdiction, and (b) the Board, acting by vote of the directors not parties to the same or substantially the same action, suit, or proceeding constituting a majority of the directors voting. The foregoing right of indemnification or reimbursement shall not be exclusive of other rights to which such person, his or her heirs, executors, or administrators, may be entitled as a matter of law. UWYC must maintain nonprofit liability Directors & Officers (D&O) insurance and be able to provide proof of such insurance upon request.

Section 6. Amendments
The Bylaws shall be reviewed every two years. The Board of Directors shall have the power to make, alter, amend, or repeal the Bylaws of UWYC by a two-thirds vote of those Directors present, at any regular or special meeting where notice of the proposed action has been announced in the notice of the meeting.

Section 7. Gifts
The UWYC solicits and accepts contributions of money, in-kind donations, property, and any other item of value for use in accordance with the purposes of the corporation and in accordance with the Gift Acceptance and Disbursement Guidelines Policy.

Section 8. Property
UWYC may hold, improve, own, manage, operate, lease as lessor or lease, sell, convey, and/or mortgage, either alone or in conjunction with others, real estate of every kind and character.

ARTICLE 10: DISSOLUTION
Upon the dissolution of UWYC, the Board shall, after paying or making provision for the payment of all of the liabilities of UWYC, distribute all assets of the corporation, pursuant to a plan of distribution adopted by the Directors, to any Qualified Organization, or to the federal government, or to a state or local government. For purposes of this ARTICLE, “Qualified Organization” shall mean an exempt organization in Montana (i) which is described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and (ii) whose purposes are closely related to, and no broader than, the charitable purposes of UWYC. Any assets not so disposed of shall be disposed of by the District Court of the county in which the principal office of UWYC is then located, exclusively for the purposes specified in such plan of distribution (or if there is no plan of distribution, for purposes similar or analogous to the purposes described in Article 3 above), as determined by such court.

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Revision Approved: April 27, 2023

UNITED WAY OF YELLOWSTONE COUNTY, INC.
BYLAWS

ARTICLE 1: NAME

The name of the corporation is United Way of Yellowstone County, Inc. (hereinafter referred to as UWYC).

ARTICLE 2: PRINCIPAL OFFICE

The principal office of UWYC shall be located at 2173 Overland Avenue, Billings, Montana 59102. This address will also be the address for the registered office in the State of Montana.

ARTICLE 3: PURPOSE

Section 1. Mission & Vision

Mission
To improve lives by mobilizing the caring power of the community.

To do this UWYC will:

- Inspire others to LIVE UNITED - to give, advocate and volunteer.
- Encourage volunteer and community involvement on priority issues.
- Actively involve diverse groups who represent the community.
- Utilize many community resources to implement strategies and achieve meaningful results.
- Encourage philanthropic investments to achieve UWYC's goals and vision.

Vision
UWYC is the primary community-building organization in South Central Montana. UWYC provides leadership to effectively mobilize people and financial and strategic resources to improve people's lives. UWYC identifies and addresses the community's priority needs and provides solutions that achieve measurable results and sustained community change.

Values
Respect, integrity, transparency, and service oriented.

Diversity, Equity and Inclusion (DEI) Statement
Diversity, equity and inclusion are vital to achieving the mission of UWYC, living our values, and advancing the common good. UWYC is committed to diversity, equity and inclusion within its own organization and the community. UWYC affirms the essence of all individuals including the realities, background, experiences, skills and perspectives that make each person who they are.

UWYC aspires to involve every segment of the community in every aspect of our work, to act in ways that respect the dignity, uniqueness, and intrinsic worth of every person, the community, the donors, our own Board members, staff, volunteers and representatives, and believe in a movement built from the rich diversity and gifts of all people in all systems.

Volunteers, employees and persons served by UWYC shall be selected in a manner to promote diversity, equity and inclusion and entirely on a non-discriminatory basis with respect to race, religion, national origin, ethnicity, age, gender, gender identity and expression, disability, sexual orientation, veteran-status, familial status, or socio-economic status.

UWYC recognizes that in order to effectively engage our community, staff, volunteers, donors and community partners to achieve our community impact goals, we must embrace the diversity of the communities we serve. Our culture, recruitment, partnerships and other business practices demonstrate inclusiveness.

Section 2: Purpose

The purposes for which this corporation is formed are:

(a) To assess, on a continuing basis, the need for human service programs; to seek solutions to human problems; to assist in the development of new or modification of existing human service programs; to promote preventive activities and foster cooperation among local, state and national agencies serving the county;

(b) To develop as fully as possible the financial resources needed to meet the human service needs of the county;

(c) To encourage community support and commitment for the entire United Way enterprise through a systematic communications program which both speaks and listens to the community; and

(d) To receive by gift, grant, devise, bequest or otherwise, and from any private or public sources, personal or real property, and to hold, administer, sell, invest, reinvest, manage, use, disburse and distribute, and apply the income and/or principal of the same in accordance with the directions and intent of the donor or donors of such property, or, in the absence of such directions, as the corporation may deem best from time to time, for the promotion of any or all of the foregoing purposes.

No substantial part of the activities of this corporation shall be for the purpose of carrying on propaganda or otherwise attempting to influence legislation. None of the activities of this corporation shall consist of participating in, or intervening in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

No part of the net earnings of this corporation shall inure to the benefit of any private shareholder or any individual. The property of this corporation is irrevocably dedicated to charitable purposes and upon liquidation, dissolution or abandonment of the corporation, after providing for the debts and obligations thereof, the remaining assets will not inure to the benefit of any private person but will be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under Sections 501 (c)(3) and 509 (a)(1),(2) or (3) of the Internal Revenue Code of 1986, as amended, or to the federal government, or a state or local government.

Section 3. Nonprofit Status

UWYC is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States Internal Revenue Laws.

Section 4. Montana Nonprofit Corporation

United Way of Yellowstone County, Inc. is a nonprofit corporation in the State of Montana and subject to the laws of the state and may exercise all powers granted to Montana nonprofit corporations by the Montana Nonprofit Corporation Act, Sections 35-2-113, *et seq*., Montana Code Annotated, as now exists and afterwards amended.

ARTICLE 4: MEMBERS

The currently elected members of the Board of Directors are the current Members of the corporation and are authorized to elect board members to fulfill the duties and responsibilities as set forth in these Bylaws. The Members of the organization will elect the Board of Directors at the Annual Meeting as established in Article 5.

ARTICLE 5: ANNUAL MEETING

Section 1. Annual Meeting
The Members shall meet annually for the election of board members and for the transaction of such other business as may properly come before the meeting and at such time as may be designated by the Board of Directors. Provisions with respect to notice, quorum, and inspections of elections shall comply with the laws of the State of Montana.

Section 2. Quorum
The presence in person of a majority of the Members shall constitute a quorum at all meetings of the Members for the election of the Board or for the transaction of other business except as otherwise provided by law.

Section 3. Minutes
Minutes of the annual meeting will be taken, reviewed, and approved by the members.

ARTICLE 6: BOARD OF DIRECTORS

Section 1. Powers and Duties
The business and affairs of UWYC shall be under the supervision of a board of directors. The Board of Directors ("Board") shall have the control and management of the affairs and property of UWYC. The Board shall be responsible for strategic leadership, resource and relationship management, reputation building, stewardship of UWYC assets, performance management and measurement of the President & CEO, and oversight of a public policy agenda and advocacy. The Board adopts ethical, legal, and financial management policies to ensure that UWYC has adequate resources to advance its mission and work toward a sustainable future for the organization. The Board may delegate certain duties to the officers and committees of UWYC. In addition to the powers expressly conferred upon it by these Bylaws, the Board may exercise such powers and do such lawful acts and things as are not otherwise limited by these Bylaws and/or the Articles of Incorporation. A clear background check is required for each board member.

Section 2. Board Member Responsibilities
a) **Set Direction and Measure Performance and Results: UWYC** makes decisions grounded in community priorities and effectively measures performance on impact, revenue, donors and community image to ensure those results are accomplished.
b) **Deepen Relevance in Community:** Is visible in both words and deeds in the community, seeks to understand and be engaged in broader community issues, works to enhance UWYC's relevance, including advocating and/or influencing public policy as a critical function.
c) **Grow Revenue and Donors:** Connects impact efforts and revenue generation in order to grow resources (financial, social) and advocates in order to achieve community results at scale. Makes calls and introductions on behalf of UWYC, opening his or her own networks for key financial asks and other supports. Assists with recruitment of Fundraising Volunteer Leaders and serves on committees/cabinets as appropriate.

d) **Mission, Brand, Impact and Business Strategy:** Determines, articulates, and stewards the organization's mission, vision, brand, and core values, with which the community has entrusted the Board.
e) **Governance and Fiscal Oversight:** Practices effective governance and fiscal oversight and fiscal integrity of the organization and ensures compliance with legal, regulatory reporting, and operating requirements.
f) **Conduct business under Robert's Rules of Order.**
g) **CEO Performance and Accountability:** The CEO leads the day-to-day activities of the organization; the Board monitors the CEO's performance and engages in the following responsibilities:
    a) Hires and fires the CEO.
    b) Supports the CEO and serves as a trusted advisor.
    c) Evaluates the CEO's performance and reviews and approves CEO's compensation.

Section 3. Number, Term of Office, and Election

a) The Board shall consist of at least 11 and no more than 16 persons broadly representative of Yellowstone County including the city of Billings, Montana, and consistent with the diversity statement in Article 9, Section 1. The President & CEO of UWYC shall be an ex officio member, without voting rights, of the Board of Directors.
b) Board members are elected for three (3) year terms at the annual meeting. In unusual circumstances, Board members may be elected to a shorter term, per the needs of the Board. Members of the Board shall be elected by the Members of the organization in accordance with Article 4. Terms start on July 1 and conclude on June 30 in line with the fiscal year.
c) Any board member who serves two consecutive three (3) year terms shall be ineligible for reelection until a minimum of one year has elapsed after expiration of the second term. Notwithstanding the foregoing limitation on Board terms, any board member who has served two consecutive three-year terms may be re-elected to fill a position as an officer of the Organization. If the term of a board member, who is Chair-elect of the Board, shall expire, then he or she shall be eligible for reelection for an additional year, as long as he or she may hold the office of Chair. A Director elected to an incomplete term may complete that term and remain eligible for two additional, consecutive terms.
d) An immediate past Board Chair who has completed his or her term as an officer and is not eligible for reelection to the Board may serve one additional year on the Board and Executive Committee. In this case, the allowable size of the Board and Executive Committee would be increased by one member.
e) Board Member expectations are outlined in the UWYC Board Handbook. Failure to fulfill the expectations and duties of a board Member may be a cause for removal. The Board Governance and Nominating Committee shall oversee the implementation of this Handbook and the expectations and policies therein.

Section 4. Removal of a Board Member

A member of the Board may be removed from the Board with or without cause by a vote of two-thirds (2/3) of the Board at a meeting at which quorum is present or, if such action is taken by written consent of the Board in lieu of a meeting as permitted by Section 9(d) hereof, then by a consent in writing signed by two-thirds (2/3) of the board members then in office and in good standing, not including the board member who is the subject of such removal.

Section 5. Resignation

A member of the Board may resign at any time by giving written notice to the Board. Unless otherwise specified in such written notice, the resignation shall take effect upon receipt thereof by the Board Chair.

Section 6. Vacancies
All vacancies in the Board may be filled by the remaining board members according to the process in Article 6, Section 3.

Section 7. Compensation and Reimbursement
Board members shall be volunteers and shall not receive any compensation for their services.

Section 8. Liability
No Director of this corporation shall be personally liable for any action or omission unless the Director has breached or failed to perform the duties of his or her office as prescribed by state law and said breach or failure to perform constitutes self-dealing, willful misconduct, or recklessness.

Section 9. Meetings

a) Regular Meetings. The Board shall hold a minimum of two (2) regular meetings for each quarter of each year at such place or places as may be determined from time to time or as may be set forth in the notice of meeting, which notice shall be given not less than seven (7) days prior to the time of the meeting. The annual meeting of this corporation shall be held during the last quarter of the fiscal year (April-May-June), at such place and on such date and time as the Board of Directors may determine.
b) Special Meetings. Special meetings of the Board may be called by the Chair or Chair-Elect of the Board on forty-eight (48) hours' notice, if possible, to each board member personally, by any acceptable method (phone, text, email, etc.); special meetings shall be called by a member of the Executive Committee in like manner on the written request of one-third of the board members in office. The written request must specify the basis for the meeting. Upon receipt of the call for a special meeting, the Board of Directors shall fix the date, time, and place for the meeting, which shall be held within fifteen (15) days after the receipt of the call for the meeting, and with five (5) days' notice of the meeting provided to the board members.
c) Quorum and Voting. At all meetings of the Board, the presence of a majority of the currently elected Board shall constitute a quorum for the transaction of business, and any act of a majority of those in attendance at a meeting at which there is a quorum shall be adopted. Any business may be transacted by the Board at any meeting at which a quorum is present, although held without notice, upon a waiver signed by every member of the Board.
d) Action Without Meeting. Any action required or permitted to be taken at a meeting of the Board of Directors may be taken without a meeting by one or more written consents signed by 100 percent of the directors. The deliberation period for all Board action undertaken without a meeting is no less than one week from the date of transmission. The results of such action without a meeting will be filed with the minutes of proceedings of the Board. Such consent shall have the same force and effect as a unanimous vote provided 100 percent of all directors' consent to the action.
e) Members participating by telephone or video conference. Participation in any meeting of the Board or a committee of the Board by means of conference telephone, video or any means of communication by which all persons participating in the meeting are able to hear one another shall constitute presence in person at the meeting.

ARTICLE 7: OFFICERS OF THE ORGANIZATION

Section 1. Number, Qualification, Term of Office, and Election

The officers of UWYC who shall be elected by the Board shall consist of a Board Chair, Chair-Elect, Secretary, Treasurer, and Immediate Past Chair. The President and CEO shall serve on the Board and be an Ex-Officio director with no voting rights, except with the Executive Committee.

a) Term. All officers shall hold office for one year or until their successors are duly elected and qualified. In the unusual event a Board Chair serves two consecutive terms, he or she shall be ineligible for reelection as Chair until a year has elapsed after the expiration of the second of such terms.
b) Election. Nominations for officers will be presented by the Board Governance and Nominating Committee. The officers of UWYC shall be elected by the Board.
c) In case there is a vacancy in any office of the corporation, whether caused by failure to elect, death, resignation or otherwise, such vacancy may be filled by vote of the Board of Directors at any regular or special meeting. Such officers so elected to fill vacancies shall serve until the next annual meeting and until their successors are elected and qualify.

Section 2. Resignation
Any officer may resign at any time by giving written notice to the Board. Unless otherwise specified in such written notice, the resignation shall take effect upon receipt thereof by the Board Chair.

Section 3. Removal
Any officer, employee, or agent appointed by the Board may be removed from office, either with or without cause, by a majority vote of the Board.

Section 4. Vacancies
The Board may fill any officer vacancy according to Section 1 in this Article.

Section 5. Board Chair
The Chair shall convene and preside at meetings of the Board, call special meetings whenever he or she deems it necessary, perform such duties as may be assigned from time to time by the Board, and shall perform the duties usually delegated upon a presiding officer.

a) Coordinate the Board agenda preparation with the President and CEO;
b) Help to guide the strategic direction through the strategic plan and the planning processes;
c) Assures the Board formulates policies and programs to further the mission and objectives of the UWYC;
d) Make emergent decisions in consultation with Executive Committee as needed regarding actions taken by UWYC;
e) Appoint Committee and task force chairs;
f) Designate and delegate tasks to Directors and other volunteers, as necessary. Ensures volunteer work is being completed as assigned;
g) Represents the UWYC to the public and serves as the primary UWYC spokesperson on industry issues;
h) Keeps the Board, committees and membership informed about the conditions and operations of the UWYC;
i) Promotes active member engagement and participation;
j) Develops and maintains a collegial relationship with the President and CEO;
k) The Chair is an ex-officio member of all committees of the Board.

Section 6. Chair-Elect

The Chair-Elect shall perform such duties as the Board may assign and may assist the Board Chair as requested. The Chair-Elect shall preside at meetings in the absence of the Chair. The Chair-Elect assumes the office of Chair of the Board if the Chair position is vacated for any reason. The Chair-Elect is an ex-officio member of all committees of the Board. The Chair-Elect serves as the chair of the Strategic Planning session.

Section 7. Secretary
The Secretary shall have the following functions and powers which may be delegated to UWYC staff with adequate oversight.

a) Act as clerk of each meeting of the Board including annual and special meetings. The Secretary shall record all the proceedings and votes of such meetings and create a permanent record;
b) Cause all notices to be duly given in accordance with the provisions of these Bylaws and as required by statute and, if required by resolution at any annual or special meeting;
c) See that the minutes, reports, statements, policies, and all other documents and records of UWYC required by statute are properly kept and filed;
d) The Secretary shall have access to the original copy of the Bylaws and all amendments thereof;
e) Perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board; and
f) The Board Chair or Chair-Elect may designate a person other than the Secretary to record meeting minutes.

Section 8. Treasurer
The Treasurer shall also serve as Chair of the Finance Committee and shall report to the Board at each meeting on the financial condition of UWYC. The Treasurer shall be responsible for the following, which may be delegated to UWYC staff with adequate oversight:

a) Be responsible for the funds, securities, receipts and disbursements of the UWYC; monitor the approved financial policies for adequacy and compliance;
b) Ensure adequate financial controls are in place and the organization operates within a sound financial framework;
c) Be responsible for receiving and giving receipts for monies due and payable to UWYC from any source whatsoever; cause the monies and other valuable effects of UWYC to be deposited in the name and to the credit of the Organization in such banks or other depositories as the Board may designate or select;
d) Cause the funds of UWYC to be disbursed by checks or drafts, with such signatures as may be authorized by the Board, upon the authorized depositories of UWYC, and cause to be taken and preserved proper vouchers for all monies disbursed;
e) Provide to the Board, whenever requested, a statement of the financial condition of UWYC, which may include an account of all transactions;
f) Keep the books of account of all the business and transactions of the UWYC, and submit annually for external audit;
g) In partnership with the President and CEO, develops an annual budget which is presented to the Finance Committee for review and recommendation to the Board;
h) Serve as Chair of the Finance Committee; and
i) Perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board.

Section 9. Immediate Past Chair

The Immediate Past Chair of the Board shall continue to serve as a member of the Board and as an officer of the organization, as well as a member of the Governance & Nominating Committee, for one year after his or her term as Chair has ended. The Past Chair may perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board.

Section 10. President & Chief Executive Officer
The President, who shall be the Chief Executive Officer of UWYC and who shall be employed by the Board, shall in general supervise and control all of the business, affairs, and property of UWYC and shall have general supervision over all of its employees and agents under the direction of the Board. In general, the President shall perform all duties incident to the office and shall see that all orders and resolutions of the Board are carried into effect. The President shall serve on the Executive Committee of the Board and be an Ex-Officio director with full voting rights on the Executive Committee.

In the absence of the President, or in the event that the President is unable to carry out his or her duties, the Chair may delegate the President's powers to another UWYC employee, or the President may so delegate with the consent of the Board. In extremely unusual circumstances or when the absence is expected to last for an extended period of time, the Chair may recommend an alternate interim solution, which must be approved by the Board.

a) Salaries. The salary and other remuneration of the President shall be fixed by the Board. An annual review of his or her compensation shall be conducted in accordance with approved policies, local and United Way Worldwide compensation information, and IRS intermediate sanction rules. Salaries and wages of other UWYC employees shall be fixed by the President based on the recommended salary ranges and subject to the approval of a general operating budget of the Board.
b) Performance. The Executive Committee of the Board shall conduct an annual review of the President’s performance to established strategic goals. The Board may recommend additional compensation based on the President’s performance.

ARTICLE 8: COMMITTEES OF THE ORGANIZATION

Section 1. Committees, Task Forces, and Special Committees
The Chair of the Board may designate committees, special committees, or task forces authorized by the Board. Annually, the Chair of the Board appoints the Chair of each UWYC Committee, special committee, or task force that has been authorized by the Board. All standing committee chairs and other committee chairs shall be members of the Board. Committee Chairs will select committee members with support and guidance from the Governance and Nominating Committee. Volunteers from the community shall be considered for service on such committees, except as may be precluded by the law of Montana or these Bylaws. A clear background check is required for each committee member.

Section 2. Standing Committees
UWYC will maintain the following standing committees.

a) Executive Committee. The Executive Committee consists of the officers of the Board of Directors and other board members as determined by the Board and duly elected as the Executive Committee. The Chair of the Board shall serve as Chair of the Executive Committee. The Executive Committee shall have and exercise all the powers of the Board of Directors subject to such limitations as the laws of the State of Montana or resolutions of the Board of Directors may impose, and shall have the power to affix the seal of the corporation to all papers requiring it, when the

Board is unable to meet.

A majority thereof shall constitute a quorum. The Executive Committee shall keep regular minutes of its proceedings and report the same to the Board of Directors.

In matters requiring immediate action, the Executive Committee may act on behalf of the Board of Directors, except to 1) amend the Bylaws; 2) adopt a plan of merger or consolidation; or 3) sell, lease, exchange, mortgage, pledge or make any other disposition of any of the property and assets of the organization. Any action should be communicated to the Board no later than the next regularly scheduled Board meeting.

The Executive Committee's responsibilities shall include:

a. evaluation and recommendation of the CEO's salary and the proposal of the management compensation policy to the Board;
b. management of the flow of work between the Board and Board-level committees;
c. development and maintenance of the ethics policy;
d. management of relationship with organized labor; and
e. development of a diversity policy.

b) Governance and Nominating Committee. The Governance and Nominating Committee shall have responsibility for the recruitment, nomination, orientation, training, performance and evaluation of board members, including officers. The committee may evaluate Board functioning and provide Board education, review and compliance with the diversity and ethics policies. The Ethics Officer will serve on this committee.

c) Finance Committee. The Board, with support and nominations from the Governance and Nominating Committee, shall appoint a Finance Committee. At least two of the committee members must possess financial expertise (as defined by the Sarbanes-Oxley legislation). The committee will be responsible for the development and management of the UWYC annual budget, the management of its financial resources (including making prudent investments), the evaluation of the financial control and accounting system, and compliance with federal and state legal requirements. The Finance Committee shall also receive quarterly financial statements. The Committee may request the designated independent auditor, or any officer or employee of the UWYC, to appear before it to report on the financial condition and answer any questions. The Finance Committee will report to the Board regularly. The Finance Committee will also serve as the Eligibility Committee for specified partner/agency grants, which includes reviewing financials annually. The Finance Committee will also be responsible for the outside and internal audits of all UWYC financial transactions, the necessary controls to ensure compliance with the organization's financial policies, and compliance with federal and state legal requirements. The Finance Committee shall designate the independent auditor every (three (3) years, shall meet privately with that auditor at least once each year, shall receive the management letter from that auditor, shall review the UWYC's IRS Form 990 prior to filing, and shall ensure that the Annual Report is timely prepared and submitted to the Board.

d) Community Relations Committee. The Community Relations Committee will help establish and lead engagement activities related to revenue and revenue growth for UWYC. The Committee helps set short- and long-term corporate engagement goals, revenue goals and oversees efforts at increasing donors and revenue. The Committee will be responsible for year-round relationships with donors, agencies and improving communication with the community.

e) Community Impact Committee. The Board shall appoint a Community Impact Committee, which stewards the community impact-focused work of the organization in support of its goals. The Committee's primary role is to be responsible for the distribution of resources that address community need. The Committee will review and assist with activities related to funding priorities, community assessment, and distribution of funds to address priority needs, agency membership, agency relations and targeted community initiatives.

f) Volunteer Engagement Committee. The Board shall appoint a Volunteer Engagement Committee, which advises and recommends policy to the UWYC Board on matters pertaining to Engagement and volunteerism.

g) Parent Advisory Committee. The Board shall appoint a Parent Advisory Council. The Parent Advisory Committee (PAC) is comprised of parent representatives and family caregivers from each CARE Academy location. The PAC serves as an advisory, not a decision-making body, that makes recommendations and provides advice to CARE Academy Director relating to programs, activities, and resources in order to 1) help the program attain its goal of providing each child with the best Out Of School Time experience possible and 2) have policies and programs that support families' strengths and needs.

h) Marketing Committee. The Board shall appoint a Marketing Committee. The Committee is responsible for overseeing the messaging of UWYC, and the overall marketing plan, including social media.

Section 3. Other Committees and Task Forces
The Board of Directors may, by resolution passed by a majority of the Board, designate additional committees, provided that each such committee shall include two (2) or more directors. Any such committee, to the extent provided in the resolution of the Board which establishes it and to the extent permitted by Montana law, shall have and may exercise the powers of the Board of Directors in the management of the business and affairs of the corporation and may authorize the seal of the corporation to be affixed to any papers which may require it; provided, however, that any committee that includes members who are not directors may not exercise the authority of the Board and shall act only in an advisory capacity to the Board. Any director may be a member of more than one (1) committee.

Section 4. Affinity Groups
The Board may create Affinity Groups of supporters as a vehicle for the engagement of subgroups of donors. These groups will be created by the Board and these affinity groups will function under the policies and guidelines of the Board.

Section 5. Committee Operations
Each committee shall have power to make rules and regulations for the conduct of its business subject to the Board's approval. A majority of the members of a committee shall constitute a quorum, and in every case the affirmative vote of a majority of all of the members of such committee shall be necessary for any committee action. Committee meetings may be held on forty-eight (48) hours' notice to each member personally, by any acceptable method (phone, text, email). Any action permitted to be taken at a meeting of the committee may be taken without a meeting if a written consent describing the action taken is signed by each member of the committee. Each committee shall keep regular minutes of its proceedings and transmit copies thereof to the Board. No committee of the Board may (i) authorize distributions; (ii) approve dissolution, merger or the sale, pledge or transfer of all or substantially all of the corporation's

assets; (iii) elect, appoint or remove directors or fill vacancies on the Board or on any of its committees; or (iv) adopt, amend or repeal the Articles of Incorporation or these Bylaws.

ARTICLE 9: GENERAL PROVISIONS

Section 1. Nondiscrimination

Diversity, equity and inclusion are vital to achieving our mission, living our values, and advancing the common good. UWYC is committed to diversity, equity and inclusion within its own organization and the community. Therefore, UWYC will have an approved Diversity, Equity and Inclusion statement and policy that takes the broadest possible view of diversity, going beyond visible differences to affirm the essence of all individuals including the realities, background, experiences, skills and perspectives that make each person who they are.

The officers, directors, committee members, employees and persons served by UWYC shall be selected in a manner to promote diversity, equity and inclusion and entirely on a non-discriminatory basis with respect to race, religion, national origin, ethnicity, age, gender, gender identity and expression, disability, sexual orientation, veteran-status, familial status, or socio-economic status and in support of the UWYC's Diversity and Inclusion statement and/or principle and policy.

Section 2. Ethics

UWYC will have an approved ethics policy made known to all volunteers and staff associated with the organization. An Ethics Officer will be designated for the organization to establish procedures for Board, staff, and community members to submit ethical complaints and conduct investigations of complaints in a confidential manner.

Ethics policies will include conflict-of-interest and disclosure and anti-sexual harassment. Board Members are required to review and sign annually. No contract or transaction relating to the operations conducted by UWYC or for furnishing supplies to UWYC and to which UWYC is a party shall be invalidated by reason of the fact that any board member, officer or employee of UWYC has a direct beneficial interest. Any such transaction must be fully disclosed in writing to the Board for its approval prior to the contract or transaction taking effect.

Section 3. Organization Loans

No loans, other than through the purchase of bonds, debentures, or similar obligations of the type customarily sold in public offerings, or through ordinary deposit of funds in a bank, shall be made by UWYC to its board members, officers or employees, or to any other corporation, firm, association, or other entity in which one or more of its board members, officers or employees are directors or officers or hold a substantial financial interest, except in a loan by UWYC to another entity having a comparable purpose to that set forth in Article 3 of these Bylaws. A loan made in violation of this section shall be a violation of the duty to UWYC by the Board, officers or employees authorizing it or participating in it, but the obligation of the borrower with respect to the loan shall not be affected thereby.

Section 4. Fiscal Year

The fiscal year of UWYC is July 1 to June 30.

Section 5. Indemnification

The corporation shall indemnify board members, officers, employees, or agents of UWYC to the full extent permitted by the indemnification provisions of the Montana Nonprofit Corporation Act as it may be amended from time to time. Any person, their heirs, executors, or administrators, may be indemnified or

reimbursed by UWYC for reasonable expenses actually incurred in connection with any action, suit, or proceeding, civil or criminal, to which her or she shall have been made a party by reason of being or having been a director, officer, or employee of UWYC, or of any firm, corporation, or organization which her or she served in any such capacity at the request of UWYC provided however, that no person shall be so indemnified or reimbursed in relation to any matter in such action, suit, or proceeding as to which her or she shall finally be adjudged to have been guilty of or liable for negligence or willful misconduct in the performance of his or her duties to UWYC; and provided further, that no person shall be so indemnified or reimbursed in relation to any matter in such action, suit or proceeding which has been made the subject of a compromise settlement except with the approval of (a) a court of competent jurisdiction, and (b) the Board, acting by vote of the directors not parties to the same or substantially the same action, suit, or proceeding constituting a majority of the directors voting. The foregoing right of indemnification or reimbursement shall not be exclusive of other rights to which such person, his or her heirs, executors, or administrators, may be entitled as a matter of law. UWYC must maintain nonprofit liability Directors & Officers (D&O) insurance and be able to provide proof of such insurance upon request.

Section 6. Amendments
The Bylaws shall be reviewed every two years. The Board of Directors shall have the power to make, alter, amend, or repeal the Bylaws of UWYC by a two-thirds vote of those Directors present, at any regular or special meeting where notice of the proposed action has been announced in the notice of the meeting.

Section 7. Gifts
The UWYC solicits and accepts contributions of money, in-kind donations, property, and any other item of value for use in accordance with the purposes of the corporation and in accordance with the Gift Acceptance and Disbursement Guidelines Policy.

Section 8. Property
UWYC may hold, improve, own, manage, operate, lease as lessor or lease, sell, convey, and/or mortgage, either alone or in conjunction with others, real estate of every kind and character.

ARTICLE 10: DISSOLUTION
Upon the dissolution of UWYC, the Board shall, after paying or making provision for the payment of all of the liabilities of UWYC, distribute all assets of the corporation, pursuant to a plan of distribution adopted by the Directors, to any Qualified Organization, or to the federal government, or to a state or local government. For purposes of this ARTICLE, “Qualified Organization” shall mean an exempt organization in Montana (i) which is described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and (ii) whose purposes are closely related to, and no broader than, the charitable purposes of UWYC. Any assets not so disposed of shall be disposed of by the District Court of the county in which the principal office of UWYC is then located, exclusively for the purposes specified in such plan of distribution (or if there is no plan of distribution, for purposes similar or analogous to the purposes described in Article 3 above), as determined by such court.

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United Way of Yellowstone County

UNITED WAY OF YELLOWSTONE COUNTY, INC.

FINANCIAL REPORT

June 30, 2022 and 2021

ANDERSON ZURMUEHLEN

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ANDERSON ZURMUEHLEN

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
United Way of Yellowstone County, Inc.
Billings, Montana

Opinion

We have audited the accompanying financial statements of United Way of Yellowstone County, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of Yellowstone County, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of United Way of Yellowstone County, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of Yellowstone County, Inc. ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

ANDERSON ZURMUEHLEN

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 United Way of Yellowstone County, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of Yellowstone County, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Anderson ZurMuehlen & Co, P.C.

Billings, Montana
November 22, 2022

FINANCIAL STATEMENTS

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2022 and 2021

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 795,617	$ 780,092
Pledges receivable, net of allowance for uncollectible pledges of $30,000 and $30,000, respectively	95,203	110,938
Grants receivable	68,728	107,497
Other receivables	4,625	-
Refund receivable	114,112	-
Prepaid expenses	24,428	24,718
Total current assets	1,102,713	1,023,245
OTHER ASSETS		
Endowment investments	1,827,234	2,047,035
Cash surrender value of life insurance	21,868	21,027
Total other assets	1,849,102	2,068,062
PROPERTY AND EQUIPMENT		
Land	342,047	342,047
Furniture and equipment	81,439	81,439
Buildings and improvements	1,120,805	1,120,805
	1,544,291	1,544,291
Less - accumulated depreciation	(351,544)	(317,893)
Net property and equipment	1,192,747	1,226,398
Total assets	$ 4,144,562	$ 4,317,705

The Notes to Financial Statements are an integral part of these statements.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
June 30, 2022 and 2021

	2022	2021
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 33,311	$ 68,500
Accrued expenses	82,458	51,205
Deferred revenue	131,812	100,531
Agency funds	18,926	21,518
Refundable advance liability	-	119,510
Current portion of long-term debt	49,976	46,838
Current portion of capital lease	1,350	2,700
Total current liabilities	317,833	410,802
LONG-TERM LIABILITIES		
Planned gift liabilities	17,581	16,224
Capital lease obligations, less current portion	-	1,350
Long-term debt, less current portion	555,005	604,979
Unamortized debt issuance costs	(7,875)	(8,625)
Total long-term liabilities	564,711	613,928
Total liabilities	882,544	1,024,730
NET ASSETS		
Without donor restrictions:		
Undesignated	1,698,068	1,741,293
Board designated	1,039,590	1,019,590
With donor restrictions	524,360	532,092
Total net assets	3,262,018	3,292,975
Total liabilities and net assets	$ 4,144,562	$ 4,317,705

The Notes to Financial Statements are an integral part of these statements.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENT OF ACTIVITIES
Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Campaign pledges for current year	$ 639,426	$ 1,000	$ 640,426
Grants	1,014,809	-	1,014,809
CARE Academy income, net of tuition assistance of $31,434	766,098	-	766,098
Net investment income (loss)	(266,366)	-	(266,366)
Gain on extinguishment of debt	119,510	-	119,510
Endowment donations	-	16,643	16,643
Other	662	-	662
Total revenues and gains	2,274,139	17,643	2,291,782
Net assets released from restrictions	25,375	(25,375)	-
Total revenues, gains, and other support	2,299,514	(7,732)	2,291,782
EXPENSES			
Program services:			
Community response	1,978,251	-	1,978,251
Support services:			
Management and general	266,945	-	266,945
Fundraising	77,543	-	77,543
Total expenses	2,322,739	-	2,322,739
Change in net assets	(23,225)	(7,732)	(30,957)
Net assets, beginning of year	2,760,883	532,092	3,292,975
Net assets, end of year	$ 2,737,658	$ 524,360	$ 3,262,018

The Notes to Financial Statements are an integral part of this statement.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENT OF ACTIVITIES
Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Campaign pledges for current year, net of donor designations of $36,924	$ 695,051	$ 8,020	$ 703,071
Grants	1,398,718	-	1,398,718
Administration fees	2,929	-	2,929
CARE Academy income, net of tuition assistance of $35,546	579,328	-	579,328
Net investment income	400,860	-	400,860
Endowment donations	-	9,500	9,500
Other	1,500	-	1,500
Total revenues and gains	3,078,386	17,520	3,095,906
Net assets released from restrictions	2,805	(2,805)	-
Total revenues, gains, and other support	3,081,191	14,715	3,095,906
EXPENSES			
Program services:			
Community response	2,107,740	-	2,107,740
Support services:			
Management and general	256,659	-	256,659
Fundraising	140,371	-	140,371
Total expenses	2,504,770	-	2,504,770
Change in net assets	576,421	14,715	591,136
Net assets, beginning of year	2,184,462	517,377	2,701,839
Net assets, end of year	$ 2,760,883	$ 532,092	$ 3,292,975

The Notes to Financial Statements are an integral part of this statement.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2022

	Program Services	Support Services			
	Community Response	Management and General	Fundraising	Support Services Total	Total
Agency allocations	$ 247,501	$ -	$ -	$ -	$ 247,501
Bank service charges	16,701	755	377	1,132	17,833
Best Beginnings	2,990	-	-	-	2,990
Board expense	1,200	1,927	-	1,927	3,127
CARE expense	101,838	698	-	698	102,536
Communications	48	1,601	1,598	3,199	3,247
Community resource center	11,754	-	-	-	11,754
Community Solution Emergency	30,140	-	-	-	30,140
Continuum of Care	460,762	-	-	-	460,762
Dues and subscriptions	282	1,658	1,393	3,051	3,333
EFSP expense	39,033	-	-	-	39,033
Early Childhood	17,300	-	-	-	17,300
Employee benefits	120,298	32,563	5,035	37,598	157,896
Fees	2,147	46	410	456	2,603
Graduation Matters	11,577	-	-	-	11,577
Insurance	9,517	2,719	1,359	4,078	13,595
Interest expense	14,999	4,285	2,143	6,428	21,427
Janitorial	19,369	5,534	2,767	8,301	27,670
Legal and accounting	18,401	5,076	2,538	7,614	26,015
Maintenance	2,830	808	404	1,212	4,042
Mileage	634	640	41	681	1,315
Montana 211	17,920	-	3,421	3,421	21,341
Payroll expenses	659,764	151,499	24,965	176,464	836,228
Postage	764	369	1,505	1,874	2,638
Software and computer maintenance	20,125	20,837	1,709	22,546	42,671
Substance Abuse Connect Coalition	98,331	-	-	-	98,331
Supplies	4,166	9,128	738	9,866	14,032
Telephone	2,316	1,668	331	1,999	4,315
Training and development	807	12,353	1,979	14,332	15,139
Uncollectible pledges	-	-	18,440	18,440	18,440
Utilities	10,420	2,976	1,489	4,465	14,885
UW of America dues	10,760	3,075	1,537	4,612	15,372
Total expenses before depreciation	1,954,694	260,215	74,179	334,394	2,289,088
Depreciation	23,557	6,730	3,364	10,094	33,651
Total expenses	$ 1,978,251	$ 266,945	$ 77,543	$ 344,488	$ 2,322,739

The Notes to Financial Statements are an integral part of this statement.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2021

	Program Services	Support Services			
	Community Response	Management and General	Fundraising	Support Services Total	Total
Agency allocations	$ 284,750	$ 2,000	$ 2,000	$ 4,000	$ 288,750
Bank service charges	10,434	2,669	1,382	4,051	14,485
Best Beginnings	14,664	1,000	-	1,000	15,664
Board expense	-	2,870	-	2,870	2,870
CARE expense	36,373	2,000	-	2,000	38,373
Communications	76	11,221	7,133	18,354	18,430
Community resource center	9,809	-	-	-	9,809
Community Solution Emergency	7,650	200	-	200	7,850
Continuum of Care	384,889	2,000	-	2,000	386,889
Department of Commerce Riverstone	11,368	500	-	500	11,868
Discover Zone	514	-	-	-	514
Dues and subscriptions	428	1,584	989	2,573	3,001
EFSP expense	91,422	2,000	-	2,000	93,422
Early Childhood	19,637	2,000	-	2,000	21,637
Employee benefits	109,228	28,472	12,776	41,248	150,476
Fees	300	4,501	-	4,501	4,801
Financial Stability	5,196	-	-	-	5,196
Graduation Matters	439	-	-	-	439
Insurance	5,990	1,887	856	2,743	8,733
Interest expense	17,285	4,938	2,469	7,407	24,692
Janitorial	16,188	4,625	2,313	6,938	23,126
Legal and accounting	12,758	3,645	1,823	5,468	18,226
Maintenance	7,270	2,077	1,039	3,116	10,386
Mileage	48	468	319	787	835
Montana 211	47,380	2,000	-	2,000	49,380
Payroll expenses	596,662	152,000	46,989	198,989	795,651
Postage	840	495	1,617	2,112	2,952
Software and computer maintenance	13,091	3,740	1,870	5,610	18,701
Substance Abuse Connect Coalition	341,875	2,000	-	2,000	343,875
Supplies	2,600	3,296	1,093	4,389	6,989
Telephone	7,008	901	450	1,351	8,359
Training and development	3,819	1,439	110	1,549	5,368
Uncollectible pledges	-	-	45,228	45,228	45,228
Utilities	10,990	3,140	1,570	4,710	15,700
UW of America dues	13,152	3,758	1,879	5,637	18,789
Youth volunteer corps	976	-	-	-	976
Total expenses before depreciation	2,085,109	253,426	133,905	387,331	2,472,440
Depreciation	22,631	3,233	6,466	9,699	32,330
Total expenses	$ 2,107,740	$ 256,659	$ 140,371	$ 397,030	$ 2,504,770

The Notes to Financial Statements are an integral part of this statement.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (30,957)	$ 591,136
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	33,651	32,330
Amortization of debt issuance costs	750	750
Net realized (gain) on investments reinvested for long-term purposes	(20,988)	(87,825)
Net unrealized (gain) loss on investments	316,355	(288,891)
Contributions restricted for long-term purposes	(16,643)	(9,500)
Change in value of planned gift agreements	1,357	500
Change in cash surrender value of life insurance	(841)	(809)
Changes in operating assets and liabilities:		
Pledge receivable	15,735	67,181
Grants receivable	38,769	(17,273)
Other receivables	(4,625)	2,222
Refund receivable	(114,112)	-
Prepaid expenses	290	(3,389)
Accounts payable	(35,189)	(2,570)
Accrued expenses	31,253	1,197
Refund advanced liability	(119,510)	-
Deferred revenue	31,281	(107,880)
Agency funds	(2,592)	(9,500)
Net cash flows from operating activities	123,984	167,679
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(116,885)	(464,262)
Proceeds from sale of investments	41,319	383,832
Net cash flows from investing activities	(75,566)	(80,430)

The Notes to Financial Statements are an integral part of these statements.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENTS OF CASH FLOWS (CONTINUED)
Years Ended June 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM FINANCING ACTIVITIES		
Capital lease repayments	(2,700)	(2,700)
Principal payments on long-term debt	(46,836)	(45,205)
Proceeds from new planned gift agreements	16,643	9,500
Net cash flows from financing activities	(32,893)	(38,405)
Net change in cash and cash equivalents	15,525	48,844
Cash and cash equivalents, beginning of year	780,092	731,248
Cash and cash equivalents, end of year	$ 795,617	$ 780,092
SUPPLEMENTAL CASH FLOWS INFORMATION		
Cash paid during the year for interest	$ 22,378	$ 25,650

The Notes to Financial Statements are an integral part of these statements.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

United Way of Yellowstone County, Inc. (the Organization) is a nonprofit organization formed for the purpose of achieving significant community impact by developing strategies, building partnerships, and investing in programs, all of which are supported through annual fundraising campaigns, as well as through competitive private, state, and federal grants and contracts. The Organization improves community conditions for children, youth, individuals, families and senior citizens.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP), as codified by the Financial Accounting Standards Board (FASB).

Classification of Net Assets

The Organization reports gifts of cash and other assets as restricted support if they are received with donor imposed stipulations that may or will be met either by the actions of the Organization or the passage of time. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a board-designated endowment, as well as other purposes described in Note 16.

Net assets with donor restrictions: Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenues are reported as increases in net assets without donor restrictions unless the use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets and liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Expirations of net assets with donor restrictions (i.e. the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between applicable classes of net assets.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes
The Organization is organized as a nonprofit corporation in the state of Montana and is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC).

Estimates
The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents
The Organization considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Organization's cash is deposited in accounts in which FDIC coverage is limited to $250,000 per account holder. At June 30, 2022, the bank balances of these deposits exceeded federally insured limits by $237,865.

Promises to Give
Contributions are recognized when the donor makes a promise to give to the Organization, that is, in substance, unconditional. All promises to give are expected to be collected within one year. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-imposed support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Allowance Method Used to Record Uncollectible Pledges
The Organization uses the allowance method for uncollectible pledges receivable. The Organization's estimate is based on historical collection experience and a review of the current status of accounts receivable. It is reasonably possible that the Organization's estimate of the allowance for doubtful accounts will change. Pledges receivable are presented net of an allowance for doubtful accounts of $30,000 at June 30, 2022 and 2021, respectively.

Investments and Net Investment Income
Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value. Net investment income or loss, including realized and unrealized gains and losses on investments, interest, and dividends, less investment expenses, is included in the change in net assets without donor restrictions unless the income or loss is restricted by a donor.

Investment securities are exposed to various risks, such as interest rate, credit and market risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect the investment balances and the amounts reported in the Statements of Financial Position.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements

The Organization has determined the fair value of its marketable securities through the application of the accounting standard for fair value measurements. This standard establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted observable quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). At June 30, 2022 and 2021, there were no Level 3 investments. The three levels of the fair value hierarchy are described below:

Level 1 Quoted market prices available through public exchange venues for identical assets or liabilities.

Level 2 Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 Unobservable inputs for the asset or liability due to little or no market activity at the measurement date.

Following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used at June 30, 2022.

Fixed income securities: Valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV). The funds held by the Organization are deemed to be actively traded.

Equity securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Complementary strategies: Valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV). The funds held by the Organization are deemed to be actively traded.

Real asset securities: Valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV). The funds held by the Organization are deemed to be actively traded.

Property and Equipment

Property and equipment acquisitions with an original cost of at least $2,500 are recorded at cost. Donated property and equipment are reported as without donor restriction unless the donor has restricted the donated asset to a specific purpose. Depreciation is provided over the estimated useful lives of assets (generally 5 - 40 years) and is computed using the straight-line method.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allocations Payable
Allocations payable represent amounts approved by the Board of Directors payable to United Way agencies. As of June 30, 2022, the Organization has paid all allocations approved by the Board of Directors.

Contribution Revenue
Annual campaigns are conducted to raise support for the Organization's community response programs. Pledges, less an allowance for uncollectible amounts, are recorded as receivables in the year they are made. All contributions are considered without donor restriction unless specifically restricted by the donor as to time or purpose. The Organization acts as an agent of the donor when contributions are directed by the donor and are to be distributed to a specific third-party beneficiary. These contributions received and subsequently remitted to third parties are reflected in campaign results on the Statements of Activities but are not treated as contribution revenue. Assets received for which the condition has not been satisfied are recorded as a refundable advance liability.

The Organization administers other campaigns for local employers. Under the agreements, the employers run campaigns, collect the pledges and make payments to the Organization for quarterly distribution to the agencies designated by the employee. The Organization collects administration fees for administering the other campaigns. The Organization is acting as an agent administering the other campaigns and, therefore, contributions received and subsequently remitted to other agencies are not included in the Statements of Activities.

Grant Revenue
The Organization's grant awards are contributions, which are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a deferred revenue.

CARE Academy Revenue
The CARE Academy is an out-of-school time program available to elementary school-age children who are currently enrolled as students in participating schools in Yellowstone County. Consequently, the Organization's revenue and cash flows are affected by economic fluctuations within that region. CARE Academy tuition is comprised of an exchange element based on the value of the benefits provided. The Organization recognizes tuition revenue in the period in which the services are rendered, and the Organization satisfies its performance obligations. Any portion of tuition deemed to be earned in future periods is deferred until earned.

Advertising
Advertising costs are expensed as incurred. Advertising expenses totaled $372 and $1,515 and are included in communication expense on the Statements of Functional Expenses at June 30, 2022 and 2021, respectively.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services, Materials and Facilities

Many individuals volunteer their time and perform a variety of tasks that assist the Organization. The value of these contributed services does not meet the requirements for recognition in the financial statements and have not been recorded.

Functional Allocation of Expenses

The Organization's management allocates expenses by function between program and supporting service classifications based upon estimated levels of functional time and effort.

Subsequent Events

Management has evaluated subsequent events through November 22, 2022, the date which the financial statements were available for issue.

NOTE 2. LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

Financial assets available for general expenditure include only those without donor or other restrictions limiting their use within one year of the balance sheet date. The following reflects the Organization's financial assets as of June 30, 2022 and 2021, net of amounts not available for general use within one year of the Statement of Financial Position date due to contractual or donor-imposed restrictions.

	2022	2021
Financial assets:		
Cash and cash equivalents	$ 795,617	$ 780,092
Pledges receivable, net of allowance	95,203	110,938
Grants receivable	68,728	107,497
Other receivables	118,737	-
Endowment investments	1,827,234	2,047,035
Total financial assets	2,905,519	3,045,562
Less - financial assets unavailable for general expenditure		
Grant funds received in advance included in cash and cash equivalents	131,004	(99,476)
Funds for emergency food and shelter included in cash and cash equivalents	(3,718)	(14,347)
Agency funds	(18,926)	(21,518)
Board-designated funds	(1,039,590)	(1,019,590)
Donor-restricted funds	(524,360)	(532,092)
Total financial assets unavailable for general expenditure	(1,455,590)	(1,687,023)
Financial assets available to meet cash needs for general expenditures within one year	$ 1,449,929	$ 1,358,539

NOTE 2. LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES (CONTINUED)

The Organization does not have a formal liquidity policy, but has adopted some guidelines around the use of endowment funds for current operations, deferred grant revenue, and special projects or programs as determined by the Board of Directors. Principal contributions to the endowment fund have been set aside by the Board of Directors as perpetual investments. Income from the investments may be used for any purposes the Organization chooses. The Organization may receive grant funds, but may not have expended them for the purposes of the grant at the end of the fiscal year. These funds are held until the work for the grant has been completed. The Organization may draw upon board-designated funds in the event of an unanticipated liquidity need with prior board approval.

NOTE 3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents at June 30, 2022 and 2021, are as follows:

	2022	2021
General operating deposits	$ 157,176	$ 251,800
Emergency Food and Shelter Fund deposits	3,718	14,347
General operating funds	226,180	105,961
General operating certificates of deposit	309,605	279,566
Investment money market fund	98,938	128,418
Total cash and cash equivalents	$ 795,617	$ 780,092

NOTE 4. INVESTMENTS

Investments at June 30, 2022 and 2021, are as follows:

	Fair Value of Assets as of June 30, 2022			
	Level 1	Level 2	Level 3	Total
Fixed income securities	$ 645,632	$ -	$ -	$ 645,632
Equity securities	1,049,316	-	-	1,049,316
Complementary strategies	73,985	-	-	73,985
Real asset securities	58,301	-	-	58,301
Total endowment investments	$1,827,234	$ -	$ -	$1,827,234

NOTE 4. INVESTMENTS (CONTINUED)

	Fair Value of Assets as of June 30, 2021			
	Level 1	Level 2	Level 3	Total
Fixed income securities	$ 617,079	$ -	$ -	$ 617,079
Equity securities	1,242,689	-	-	1,242,689
Complementary strategies	104,569	-	-	104,569
Real asset securities	82,698	-	-	82,698
Total endowment investments	$2,047,035	$ -	$ -	$2,047,035

Net investment income (loss) is summarized as follows:

	2022	2021
Without donor restriction:		
Interest income on cash and cash equivalents	$ 914	$ 1,625
Investment interest and dividends	49,015	41,720
Net realized gains	21,253	87,825
Net unrealized gains (losses)	(316,355)	288,891
Total investment income (loss)	(245,173)	420,061
Less - investment expenses	(21,193)	(19,201)
Net investment income (loss)	$ (266,366)	$ 400,860

NOTE 5. CASH SURRENDER VALUE OF LIFE INSURANCE

In November 2001, the Organization received a single premium whole life insurance policy from a donor. Under the terms of the insurance, the Organization receives the cash surrender value if the policy is terminated, and, upon death of the insured, receives a guaranteed death benefit. The cash surrender value of the life insurance is $21,868 and $21,027 as of June 30, 2022 and 2021, respectively.

NOTE 6. ACCRUED VACATION PAYABLE

Employees of the Organization are entitled to paid vacation, depending on length of service and other factors. Accrued but unused vacation leave in the amounts of $29,260 and $27,327 are included in accrued expenses on the Statements of Financial Position at June 30, 2022 and 2021, respectively.

NOTE 7. AGENCY FUNDS

The Organization acts as an agent for various organizations or projects where funds are to be distributed only for the benefit of, and upon the instructions of those organizations or projects. The Agency Funds consist of cash and cash equivalents and pledges receivable of $18,926 and $21,518 as of June 30, 2022 and 2021, respectively.

NOTE 8. LONG TERM DEBT

Long-term debt consists of the following:

	2022	2021
Note payable to Wells Fargo at 3.5%; monthly payments in the amount of $5,768 including interest; matures December 15, 2032; secured by building	$ 604,981	$ 651,817
Less - current maturities	(49,976)	(46,838)
Less - unamortized loan fees	(7,875)	(8,625)
	$ 547,130	$ 596,354

The proceeds from the note payable were used to repay a bridge loan of $975,000 and $15,000 in origination and closing fees, respectively. These fees were capitalized immediately and amortized over the 20-year life of the note payable. The Organization incurred amortization expense of $750 during the years ended June 30, 2022 and 2021, respectively, and is included in interest expense in the Statements of Functional Expenses.

Maturities on long-term debt at June 30 are as follows:

Year Ending June 30,	Principal Payments
2023	$ 49,976
2024	50,151
2025	52,011
2026	53,887
2027	55,831
Thereafter	343,125
	$ 604,981

NOTE 9. CAPITAL LEASE

In December 2017, the Organization acquired equipment with a cost basis of $13,500 under the provisions of a capital lease. For financial reporting purposes, minimum lease payments related to the equipment have been capitalized and are included in equipment on the Statements of Financial Position. Capital lease obligations at June 30 is as follows:

Year Ending June 30,	Minimum Lease Payments
2023	$ 1,350
	$ 1,350

NOTE 10. REFUNDABLE ADVANCE LIABILITY

The Organization had a refundable advance liability of $-0- and $119,510 as of June 30, 2022 and 2021, respectively. This amount resulted from the receipt of the Paycheck Protection Program (PPP) loan granted by the Small Business Administration under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). PPP loans are considered conditional, with a right-of-return in the form of an obligation to be repaid if a barrier to entitlement is not met. The barrier is that PPP loan funds must be used to maintain compensation costs and employee headcount, and other qualifying expenses (mortgage, interest, rent, and utilities) incurred during a covered period of either 8 of 24 weeks following receipt of the funds. Consequently, the Organization has determined that this is a conditional grant award and have applied the policy as described in Note 1, which says that conditional contributions and grants shall be reported as a refundable advance liability until the conditions are substantially met.

Should the lending institution choose not to forgive the refundable advance, it bears interest at 1% and is repayable in principal and interest payments every month over a maximum of two years with a ten-month deferral after the end of the covered period.

Subsequent to year-end, the Organization was notified that $119,510 in eligible expenditures for payroll and other expenses described in the CARES Act had been forgiven.

NOTE 11. ANNUITY OBLIGATION

The Organization receives charitable donations for annuities from donors with a provision that a fixed income be paid to the donor and/or the named beneficiary for life. The annuity obligation represents the present value of payments to be made over the life expectancies of the annuitant and/or their named beneficiaries based on Internal Revenue Service (IRC) annuity tables. The contributions received and the related obligations are restricted in perpetuity until the death of the annuitant and/or their named beneficiary at which time the remaining assets remain restricted or the donor restriction is removed based upon the terms of the original annuity agreement. The recorded obligation is recognized as income at the time of death. On an annual basis, the Organization revaluates the liability related to the required distributions to the designated beneficiaries based on actuarial assumptions. Activity under charitable agreements during 2022 and 2021 is as follows:

	Charitable Gift Annuities
Estimated present value of liability July 1, 2020	$ 15,724
Additions to annuity liability	500
Estimated present value of liability July 1, 2021	16,224
Additions to annuity liability	1,357
Estimated present value of liability July 1, 2022	$ 17,581

NOTE 12. PENSION PLAN

The Organization has a 403(b) Plan covering all full-time and part-time employees who have performed services for the Organization in at least one year of the immediately preceding five years and does not include employees whose total compensation during the year is less than the amount specified in the Internal Revenue Code (IRC). The Organization contributes an amount equal to 5% of the annual compensation plus matches employees' contributions up to 5% of annual compensation. Pension plan contributions totaled $47,298 and $47,823 for the years ended June 30, 2022 and 2021, respectively.

NOTE 13. RISKS AND UNCERTAINTIES

As a result of economic uncertainty and volatility in financial markets, various investment securities held by the Organization have incurred significant declines in fair value since June 30, 2022. The markets continue to evolve rapidly, and management is not able at this time to estimate the full impact on the financial statements.

NOTE 14. ENDOWMENT FUNDS

The Organization's endowment fund (the Endowment) consists of gifts by individual donors who desire to make substantial long-term gifts to the community and to develop new and significant source of revenue for the Organization. The endowment also includes certain net assets without donor restrictions that have been designated for endowment by the Board of Directors.

Interpretation of Relevant Law
The Board of Directors of the Organization has interpreted the Montana Uniform Prudent Management of Institutional Funds Act (MUPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. At June 30, 2022 and 2021, there were no such donor stipulations. As a result of this interpretation, the Organization retains in perpetuity the original value of the gift.

Income from the investment of these gifts may be used to (i) stabilize program funding during period of below normal average campaigns; (ii) fund special projects and grants in the community; (iii) ensure long-term growth; (iv) enhance the Organization's ability to meet changing community needs in both the short and long-term; and, (v) support the administrative expenses of the Organization as deemed appropriate.

Investment Policy and Objectives
The Organization has adopted an overall investment objective for the assets of growth and income. This is a total return approach to managing the assets, emphasizing on both current income and growth in principal. The Organization monitors the performance on an annual basis. Performance is reported in terms of rate of return and changes in dollar value. The returns are compared to the appropriate market indexes for the most recent quarter and for annual and cumulative prior time periods. The Endowment's asset allocation is also reported on an annual basis.

It is desired that the Endowment produce a level of return higher than the market as represented by a benchmark index or mix of indexes reflective of the objectives and risk tolerance. This primary benchmark or policy index is to be constructed as follows: 60% Standard & Poor's 500 Stock Index, 35% BarCap US Govt/Credit Intermediate Bond Index and 5% 90-day Treasury Bills. The secondary benchmark is to be constructed as follows: 25% Standard and Poor's 500, 5% Russell Mipcap Index, 5% Russell 2000 Index, 15% EAFE Index, 5% NAREIT Equity Index, 7% HFRX Global Hedge Fund Index, 35% BarCap US Govt/Credit Intermediate Bond Index, and 3% 90-day Treasury Bills. The account is desired to exceed the arithmetic mean of these benchmarks on a risk-adjusted basis over a five-year rolling time period.

The Organization is comfortable with a moderate risk strategy. This is a goal of relatively more stable returns over the longer term, with a reduced potential of negative returns in any given year. Specifically, the risk level of the portfolio as measured by volatility (standard deviation) should be similar to the volatility of the underlying comparative benchmarks.

NOTE 14. ENDOWMENT FUNDS (CONTINUED)

Funds with Deficiencies
From time-to-time, the fair value of assets associated with the donor-restricted endowment fund may fall below the level that the donor or MUPMIFA requires the Organization to retain as a fund of perpetual duration. There were no deficiencies of this nature reported in net assets without donor restrictions as of June 30, 2022 and 2021.

Spending Policy
The Endowment is governed by the Organization's Gift Acceptance and Endowment Disbursement Guidelines. Unless otherwise directed by the donor as a result of conditions contained within the gift, or upon arrival of the Board of Directors for emergency situations, there shall be no disbursement of invested assets, principal or interest that would decrease the invested assets below a balance of $1,000,000.

Distributions are limited to 10% of the market value of the invested assets as of the prior calendar year-end, subject to the initial restriction of the $1,000,000 balance. The amount of disbursement is determined annually by the Board of Directors during the budgeting process. The Organization may also elect to take no distributions in any given year.

To the extent that the amount be distributed has been determined and that all donor directives have been met, said amounts may be distributed at the discretion of the Board of Directors. In general; however, these funds will be utilized to stabilize program funding during periods of below normal annual campaigns, for special purpose program grants, for special purpose programs and activities, and to support the administrative activities of the Organization.

Composition of Endowment Fund
The composition of the assets in the Endowment is included in Note 4, as there are funds invested in addition to the donor-restricted and board-designated endowment funds. Unless otherwise stated by the donor, earnings on donor-restricted endowment funds are available for general use and have been presented on the Statements of Financial Position and Statements of Activities without donor restrictions.

NOTE 14. ENDOWMENT FUNDS (CONTINUED)

Composition of Endowment Fund (Continued)
Composition of and changes in endowment net assets for the years ended June 30, were as follows:

	Without Donor Restriction			
	General	Board Designated	With Donor Restriction	Total
Endowments at July 1, 2020	$ 973,977	$ 123,537	$ 492,375	$ 1,589,889
Contributions	62,116	-	10,000	72,116
Additions	392,646	-	-	392,646
Sales of investments	(383,832)	-	-	(383,832)
Net appreciation, realized and unrealized	376,716	-	-	376,716
Change in value of split interest agreements	-	-	(500)	(500)
Endowments at June 30, 2021	1,421,623	123,537	501,875	2,047,035
Contributions	-	-	18,000	18,000
Additions	99,977	-	-	99,977
Sales of investments	(41,319)	-	-	(41,319)
Net depreciation, realized and unrealized	(295,102)	-	-	(295,102)
Change in value of split interest agreements	-	-	(1,357)	(1,357)
Endowments at June 30, 2022	$ 1,185,179	$ 123,537	$ 518,518	$ 1,827,234

NOTE 15. NET ASSETS WITH DONOR RESTRICTIONS

The main source of net assets with donor restrictions are associated with the Diversion Fund. Currently, Diversion conversations occur at all Front Door organizations, both advertised and non-advertised. Most successful diversions in Billings have come from those agencies that have access to undesignated funds available to spend. This pilot project will provide flexible funds to any Billings Coordinated Entry System Front Door Agency who is using the diversion approach with families and individuals. Access to the flexible fund will strengthen opportunities for more service providers to start diversion conversations and use of the resources needed to connect people to permanent housing outcomes. The Billings Continuum of Care Diversion Fund Subcommittee has established system wide guidelines related to eligibility, reporting, and funding. Requests for the Centralized Diversion Fund are submitted via the Homeless Management Information System and reviewed and paid by the United Way of Yellowstone County, the fiscal agent for diversion funds.

Flexible financial assistance is available for households who identify it as a need for resolving their housing crisis through diversion conversations. When financial assistance is necessary to obtain safe housing, diversion funds can be used in a variety of ways provided they directly result in a housing solution, whether permanent or temporary. The most common types of financial assistance for families were security deposit, one-time rent payment, and rental application fees.

NOTE 15. NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Common uses of diversion financial assistance funds may include, but are not limited to:

- Move-in costs, including deposit and first month's rent, moving supplies, the cost of a moving truck and storage;
- Rental application fees, and payments for background and credit checks;
- Fees for securing identification documents, birth certificates, and social security cards;
- Transportation, including bus tickets for both local transport and to facilitating relocation to verifiable, safe housing out-of-the-area;
- Previous housing debt/rental arrears if resolving with facilitate an immediate housing placement;
- Utility deposits and arrears needed to secure housing; and
- Certifications or license fees related to school or employment.

Donor restricted contributions also include those for Graduation Matters and Literacy programs.

Net assets with donor restrictions are restricted for the following purposes or periods:

	2022	2021
Donor-restricted endowment funds to be held in perpetuity	$ 518,518	$ 501,875
Campaign contributions restricted for purpose	5,842	30,217
Total net assets with donor restrictions	$ 524,360	$ 532,092

NOTE 16. BOARD DESIGNATED NET ASSETS

The Board of Directors designated certain funds for special purposes.

a) Board-Designated Endowment is the principal of non-restricted gifts in the form of cash, bequests or stock.

b) Board-Designated General represents funds to be used to stabilize program funding during periods of below normal campaigns, for special purpose program grants, for special purpose United Way of Yellowstone County programs and activities, and to support the administrative activities of the Organization.

c) Board-Designated Building Fund represents income generated from leasing of office space in the United Way building. The income will be used to pay for future building maintenance costs. In addition, the Board designated a portion of the endowment included in net assets without donor restriction to be used for building maintenance.

d) Board-Designated Capital Improvement represents funds set aside to be used for building and other capital improvements.

NOTE 16. BOARD DESIGNATED NET ASSETS (CONTINUED)

Amounts for the following purposes have been designated as of June 30:

	Endowment	General	Building Fund	Capital Improvement	Total Designated
Board-designated net assets - July 1, 2020	$ 123,537	$ 569,565	$ 166,488	$ 140,000	$ 999,590
Board transfers	-	-	10,000	10,000	20,000
Board-designated net assets - June 30, 2021	123,537	569,565	176,488	150,000	1,019,590
Board transfers	-	-	10,000	10,000	20,000
Board-designated net assets - June 30, 2022	$ 123,537	$ 569,565	$ 186,488	$ 160,000	$ 1,039,590

NOTE 17. SUBSEQUENT EVENTS

On August 9, 2022, the Organization filed Forms 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund, with the Internal Revenue Service (IRC) regarding the Employee Retention Credit (ERC) for the last three quarters of 2020, and the first three quarters of 2021. Under the provisions of the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act) signed into law on March 27, 2020, and the subsequent extension of the CARES Act, the Organization was eligible for a refundable employee retention credit subject to certain criteria for the periods July 1, 2021 through September 30, 2021. Upon filing the Forms 941-X, the Organization is owed approximately $114,112 for the refundable portion of the credit for year 2021. Due to these payroll expenses taking place in the first quarter of fiscal year 2022, the Organization has elected to account for the ERC following ASC 958-605, which recognizes contributions received by a not-for-profit entity. The Organization has evaluated the circumstances and noted all conditions have appropriately been met in order to recognize income for year ended June 30, 2022.

Prior to issuance of this report, the Organization received the balance mentioned above in full on October 31, 2022.

azworld.com

MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

United Way of Yellowstone County

LIVE UNITED

BOARD OF DIRECTORS
2023-2024

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Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

Date: FEB 02 2007

United Way of Yellowstone County
P O Box 669, 2920 2nd Ave N
Billings, MT 59103

Employer Identification Number:
81-0287507
Person to Contact - ID#:
Sirijun Mayi - #31-07372
Contact Telephone Number:
877-829-5500 Phone
Public Charity Status:
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated November 1961 stated that you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Based on the information you submitted, we have classified you as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, 800-829-3676. Information is also available on our Internet Web Site at www.irs.gov.

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

If you have any questions, please call our toll free number shown in the heading of this letter.

Sincerely,

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

509(a)(1)

Job Descriptions

Supportive Services Specialist 1.0 FTE

The Supportive Services Specialist will be responsible for providing supportive services for people within the Coordinated Entry System who need additional assistance beyond the capacity of a traditional case manager. The Supportive Services Specialist will spend 30 hours a week providing intensive case management for clients requiring additional help, such as individuals needing assistance with the Medicaid Waiver and SSI/SSDI processes. The Supportive Services Specialist will be SOAR certified and provide SSI/SSDI application services for CES clients with concurring conditions. SSI/SSDI application assistance is a gap in the current Coordinated Entry System, and filling this gap will increase the number of clients accessing supplemental income. Finally, the Supportive Services Specialist will spend 10 hours a week tracking exits from Coordinated Entry and providing outreach, continuing to support people after they are housed.

Program Coordinator 0.5 FTE

The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to the Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. The Program Coordinator will also manage and oversee the Point-In-Time count and the distribution of the Diversion Fund. The Program Coordinator will work to develop and implement strategies that will lead to long-term involvement of community institutions, organizations, and individuals in permanent supportive housing and emergency shelter activities. The Program Coordinator must also be able to evaluate program effectiveness, identify areas for improvement, and implement new program initiatives to increase program impact.

Supplemental Project Information

The CoC is proposing a supportive services project that includes hiring staff to carry out project activities. Additionally, the CoC is requesting a diversion fund to divert people from the homeless system in Billings.

Supportive Services Specialist 1.0 FTE

The Supportive Services Specialist will be responsible for providing supportive services for people within the Coordinated Entry System who need additional assistance beyond the capacity of a traditional case manager. The Supportive Services Specialist will spend 30 hours a week providing intensive case management for clients requiring additional help, such as individuals needing assistance with the Medicaid Waiver and SSI/SSDI processes. The Supportive Services Specialist will be SOAR certified and provide SSI/SSDI application services for CES clients with concurring conditions. SSI/SSDI application assistance is a gap in the current Coordinated Entry System, and filling this gap will increase the number of clients accessing supplemental income. Finally, the Supportive Services Specialist will spend 10 hours a week tracking exits from Coordinated Entry and providing outreach, continuing to support people after they are housed.

Program Coordinator 0.5 FTE

The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to the Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. The Program Coordinator will also manage and oversee the Point-In-Time count and the distribution of the Diversion Fund. The Program Coordinator will work to develop and implement strategies that will lead to long-term involvement of community institutions, organizations, and individuals in permanent supportive housing and emergency shelter activities. The Program Coordinator must also be able to evaluate program effectiveness, identify areas for improvement, and implement new program initiatives to increase program impact.

Diversion Fund

The $50,000 Diversion Fund will be used to divert people from the homelessness system by providing funding for minor expenses crucial to housing individuals. For example, the diversion fund has been used to purchase a bus ticket for an individual to return to their home community, where they have social support. Diversion funding has also been used as a one-time payment towards an individual's rent to maintain their housing. These examples are just a couple of the countless ways diversion funding can divert people from entering the homeless system in Billings. This funding is paid directly to the service the individual requests help with, never to the individual. Therefore, if an individual needs help with late rent, the CoC will send the funds directly to the rental company, never to the individual. The Supportive Services Specialist will manage this fund, and any requests larger than $500 will be subject to committee approval.

tax return
2021

pinion

pinionglobal.com

UNITED WAY OF YELLOWSTONE COUNTY INC
2173 OVERLAND AVE
BILLINGS, MT 59102

UNITED WAY OF YELLOWSTONE COUNTY INC:

ENCLOSED IS THE ORGANIZATION'S 2021 EXEMPT ORGANIZATION RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY MAY 15, 2023.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX RETURN.

BEST REGARDS,

KCOE ISOM, LLP

NOTE: WE RECOMMEND ANY CORRESPONDENCE AND PAYMENTS MAILED TO TAXING AUTHORITIES BE SENT VIA CERTIFIED MAIL WITH POSTMARKED RECEIPTS FOR PROOF OF MAILING. PLEASE RETAIN THE POSTMARKED RECEIPTS WITH YOUR TAX RECORDS.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning JUL 1 , 2021, and ending JUN 30 , 20 22

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879TE for the latest information.**

OMB No. 1545-0047

2021

Name of filer

UNITED WAY OF YELLOWSTONE COUNTY INC

EIN or SSN

81-0287507

Name and title of officer or person subject to tax KIMBERLY LEWIS
CEO AND PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ▶	X	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	2,629,330.
2a	**Form 990-EZ** check here ▶		**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here ▶		**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here ▶		**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here ▶		**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here ▶		**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here ▶		**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here ▶		**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here ▶		**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here ▶		**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that X I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

X I authorize KCOE ISOM, LLP to enter my PIN 13732

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 84357138594

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ KENDRA MORAN Date ▶ 02/14/23

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8868**
(Rev. January 2022)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
UNITED WAY OF YELLOWSTONE COUNTY INC

Taxpayer identification number (TIN)
81-0287507

Number, street, and room or suite no. If a P.O. box, see instructions.
2173 OVERLAND AVE

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
BILLINGS, MT 59102

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ▶ THE ORGANIZATION
2173 OVERLAND AVE - BILLINGS, MT 59102

Telephone No. ▶ 406-252-3839 Fax No. ▶

- If the organization does not have an office or place of business in the United States, check this box ..... ▶
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ . If it is for part of the group, check this box ▶ ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☐ calendar year _____ or
▶ ☒ tax year beginning JUL 1, 2021, and ending JUN 30, 2022.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 1-2022)

123841 01-12-22

EXTENDED TO MAY 15, 2023

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 private foundations)

▶ **Do not enter social security numbers on this form as it may be made public.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 **and ending** JUN 30, 2022

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
UNITED WAY OF YELLOWSTONE COUNTY INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 2173 OVERLAND AVE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
BILLINGS, MT 59102

F Name and address of principal officer: KIMBERLY LEWIS
SAME AS C ABOVE

D Employer identification number
81-0287507

E Telephone number
406-252-3839

G Gross receipts $ 2,649,396.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number ▶

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

J Website: ▶ WWW.UNITEDWAYYELLOWSTONE.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1961 **M** State of legal domicile: MT

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO IMPROVE LIVES BY MOBILIZING THE CARING POWER OF OUR COMMUNITY.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	49
6	Total number of volunteers (estimate if necessary)	6	226
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,111,289.	1,791,388.
9	Program service revenue (Part VIII, line 2g)	583,757.	766,098.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	131,170.	71,182.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	662.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,826,216.	2,629,330.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	288,750.	247,501.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	946,126.	994,124.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 77,543.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,265,233.	1,102,307.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,500,109.	2,343,932.
19	Revenue less expenses. Subtract line 18 from line 12	326,107.	285,398.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	4,317,705.	4,144,562.
21	Total liabilities (Part X, line 26)	1,000,868.	882,544.
22	Net assets or fund balances. Subtract line 21 from line 20	3,316,837.	3,262,018.

Part II Signature Block

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

Sign Here

▶ Signature of officer — Date

▶ KIMBERLY LEWIS, CEO AND PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
KENDRA MORAN	KENDRA MORAN	02/14/23	☐	P00814196

Firm's name ▶ KCOE ISOM, LLP — Firm's EIN ▶ 48-0567703

Firm's address ▶ 402 N BROADWAY, 4TH FLOOR
BILLINGS, MT 59101 — Phone no. 406-245-5136

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

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:
THE UNITED WAY OF YELLOWSTONE COUNTY IS A COMMUNITY-BUILDING ORGANIZATION. WE PROVIDE LEADERSHIP TO EFFECTIVELY MOBILIZE PEOPLE, FINANCIAL, AND STRATEGIC RESOURCES TO IMPROVE PEOPLE'S LIVES. WE IDENTIFY AND ADDRESS PRIORTY NEEDS AND PROVIDE SOLUTIONS.

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: _____) (Expenses $ 247,501. including grants of $ 247,501.) (Revenue $ _____)
WITH FUNDING THROUGH GRANTS AND PRIVATE CONTRIBUTIONS, UNITED WAY OF YELLOWSTONE COUNTY PARTNERS WITH PROGRAMS THAT DIRECTLY BENEFIT INDIVIDUALS AND FAMILIES THAT LIVE IN OUR COMMUNITY. SEE SCHEDULE I OF ALLOCATIONS FOR A LIST OF AGENCIES RECEIVING SUPPORT DURING THE FISCAL YEAR.

4b (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)
DONOR DESIGNATIONS - UNITED WAY OF YELLOWSTONE COUNTY PROVIDES AN ADMINISTRATIVE CONDUIT FOR DONORS TO DESIGNATE CONTRIBUTIONS TO SPECIFIC AGENCIES.

4c (Code: _____) (Expenses $ 1,730,750. including grants of $ _____) (Revenue $ 766,760.)
WITH FUNDING THROUGH GRANTS AND PRIVATE CONTRIBUTIONS, UNITED WAY OF YELLOWSTONE COUNTY ADMINISTERS PROGRAMS AND LEADS COALITIONS THAT DIRECTLY BENEFIT INDIVIDUALS AND FAMILIES THAT LIVE IN OUR COMMUNITY; INCLUDING REACH OUT & READ, MONTANA 211, DISCOVER ZONE, BRIGHT BY TEXT, GRADUATION MATTERS, SUBSTANCE ABUSE CONNECT, BEST BEGINNINGS, CONTINUUM OF CARE, CARE ACADEMY AND VOLUNTEER ENGAGEMENT.

4d Other program services (Describe on Schedule O.)
(Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4e Total program service expenses ▶ 1,978,251.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
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*	4		X
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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
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*	6	X	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
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*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	X	
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*	11a	X	
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*	11b		X
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*	11c		X
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*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	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*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
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*	14b		X
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*	15		X
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*	16		X
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	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
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*	23		X
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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
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*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
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*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

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	14		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	1		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
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	49		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on 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			X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
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			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note: 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			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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 on Schedule O. See instructions.*

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15		
	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 on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
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			X
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			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
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 on Schedule O*	9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
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	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
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 ▶ NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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.

X Own website ☐ Another's website X Upon request ☐ Other *(explain on Schedule O)*

19 Describe on 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, address, and telephone number of the person who possesses the organization's books and records ▶

THE ORGANIZATION - 406-252-3839
2173 OVERLAND AVE, BILLINGS, MT 59102

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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

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 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(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			
(1) KIMBERLY LEWIS CEO AND PRESIDENT	40.00			X				86,720.	0.	3,687.
(2) CORAL WILLIAMSON CFO FORMER	40.00			X				55,058.	0.	1,694.
(3) SONJA CLAYTON CFO	40.00			X				0.	0.	0.
(4) KATIE EDWARDS CHAIR	1.00	X		X				0.	0.	0.
(5) BRET RUTHERFORD CHAIR ELECT	1.00	X		X				0.	0.	0.
(6) BRENDA KOCH PAST CHAIR	1.00	X		X				0.	0.	0.
(7) MATT SCHAFER TREASURER	1.00	X		X				0.	0.	0.
(8) KRISTIE JESSUP SECRETARY	1.00	X		X				0.	0.	0.
(9) JILL QUADE MEMBER	1.00	X						0.	0.	0.
(10) THERESA HINZ MEMBER	1.00	X						0.	0.	0.
(11) CRAIG BURKE MEMBER	1.00	X						0.	0.	0.
(12) PETE BUCHANAN MEMBER	1.00	X						0.	0.	0.
(13) SHAWN HINZ MEMBER	1.00	X						0.	0.	0.
(14) KIM HAYWORTH MEMBER	1.00	X						0.	0.	0.
(15) ROBBIE NEIHART MEMBER	1.00	X						0.	0.	0.
(16) NATHAN HIRSCH MEMBER	1.00	X						0.	0.	0.
(17) PETE PHILIPPI MEMBER	1.00	X						0.	0.	0.

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 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(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			
(18) CASEY KLEIN MEMBER	1.00	X						0.	0.	0.
1b Subtotal ▶								141,778.	0.	5,381.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								141,778.	0.	5,381.

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

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

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
NONE		

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 ▶ 0

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	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	776,719.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,014,669.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			1,791,388.			
Program Service Revenue		Business Code					
	2a CARE ACADEMY APPLICATI	900099		766,098.	766,098.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			766,098.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			49,929.			49,929.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental income or (loss) 6c						
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a	41,319.					
	b Less: cost or other basis and sales expenses 7b	20,066.					
	c Gain or (loss) 7c	21,253.					
	d Net gain or (loss)			21,253.			21,253.
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a						
	b Less: direct expenses 8b						
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19 9a						
	b Less: direct expenses 9b						
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances 10a						
	b Less: cost of goods sold 10b						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a MISC. REVENUE-RELATED-	900099		662.	662.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			662.			
	12 **Total revenue.** See instructions			2,629,330.	766,760.	0.	71,182.

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	247,501.	247,501.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. 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)	141,140.	118,557.	9,880.	12,703.
7 Other salaries and wages	695,088.	541,207.	141,619.	12,262.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	157,896.	120,298.	32,563.	5,035.
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	26,015.	18,401.	5,076.	2,538.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	21,193.		21,193.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	3,247.	48.	1,601.	1,598.
13 Office expenses	2,638.	764.	369.	1,505.
14 Information technology	42,671.	20,125.	20,837.	1,709.
15 Royalties				
16 Occupancy	14,885.	10,420.	2,976.	1,489.
17 Travel	1,315.	634.	640.	41.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,127.	1,200.	1,927.	
20 Interest	21,427.	14,999.	4,285.	2,143.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	33,651.	23,557.	6,730.	3,364.
23 Insurance	13,595.	9,517.	2,719.	1,359.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CONTINUUM OF CARE	490,902.	490,902.		
b CARE EXPENSES	102,536.	101,838.	698.	
c SUBSTANCE ABUSE CONNECT	98,331.	98,331.		
d EFSP EXPENSE	39,033.	39,033.		
e All other expenses	187,741.	120,919.	35,025.	31,797.
25 **Total functional expenses.** Add lines 1 through 24e	2,343,932.	1,978,251.	288,138.	77,543.
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 ▶ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		372,108.	1	384,074.
	2	Savings and temporary cash investments		407,984.	2	411,543.
	3	Pledges and grants receivable, net		218,435.	3	278,043.
	4	Accounts receivable, net			4	4,625.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		24,718.	9	24,428.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,544,291.			
	b	Less: accumulated depreciation	10b 351,544.	1,226,398.	10c	1,192,747.
	11	Investments - publicly traded securities		2,047,035.	11	1,827,234.
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		21,027.	15	21,868.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		4,317,705.	16	4,144,562.
Liabilities	17	Accounts payable and accrued expenses		112,067.	17	133,350.
	18	Grants payable		99,476.	18	0.
	19	Deferred revenue		1,055.	19	131,812.
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		651,817.	23	604,981.
	24	Unsecured notes and loans payable to unrelated third parties			24	
	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		136,453.	25	12,401.
	26	**Total liabilities.** Add lines 17 through 25		1,000,868.	26	882,544.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		2,784,745.	27	2,737,658.
	28	Net assets with donor restrictions		532,092.	28	524,360.
		Organizations that do not follow FASB ASC 958, check here ▶ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		3,316,837.	32	3,262,018.
	33	Total liabilities and net assets/fund balances		4,317,705.	33	4,144,562.

Form **990** (2021)

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	2,629,330.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,343,932.
3	Revenue less expenses. Subtract line 2 from line 1	3	285,398.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,316,837.
5	Net unrealized gains (losses) on investments	5	-316,355.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-23,862.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,262,018.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII [X]

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on 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: Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis	2a		X
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: [X] Separate basis Consolidated basis Both consolidated and separate basis	2b	X	
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 on Schedule O.	2c	X	
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		X
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 on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number
81-0287507

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 12, 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 (Form 990).)
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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ 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.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
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)						189,460.
6 **Public support.** Subtract line 5 from line 4.						7522134.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	146,385.	68,968.	37,519.	24,144.	49,929.	326,945.
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 VI.)	1,689.				622.	2,311.
11 **Total support.** Add lines 7 through 10						8040850.

12 Gross receipts from related activities, etc. (see instructions) ▶ 12

13 **First 5 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** ▶

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	93.55 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	92.89 %

16a **33 1/3% support test - 2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ [X]

b **33 1/3% support test - 2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

17a **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶

b **10% -facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶

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

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

(Complete only if you checked the box on line 10 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) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on 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 VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 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** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6	Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9	Distributable amount for 2021 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule A — Identification of Excess Contributions Included on Part II, Line 5

2021

** Do Not File **
*** Not Open to Public Inspection ***

Contributor's Name	Total Contributions	Excess Contributions
CHS, INC.	205,386.	44,569.
EXXON MOBIL	164,038.	3,221.
SCHEELS	258,000.	97,183.
PHILLIPS 66	205,304.	44,487.

Total Excess Contributions to Schedule A, Part II, Line 5 ..... 189,460.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	RICHARD AND ERIKA BROWN	$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
2	BURLINGTON NORTHERN SANTA FE FOUNDATION	$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
3	CHS, INC.	$ 37,105.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
4	CITY OF BILLINGS	$ 325,643.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
5	COSTCO WHOLESALE	$ 7,053.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
6	DENNIS AND PHYLLIS WASHINGTON FOUNDATION	$ 12,750.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	DISTRICT 7 HRDC	$ 6,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
8	EXXONMOBIL	$ 49,038.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
9	FIRST INTERSTATE BANK OF BILLINGS	$ 16,952.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
10	FORTIN FOUNDATION OF FLORIDA INC.	$ 60,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
11	CYNTHIA FOSTER	$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
12	HEALTHY MOTHERS HEALTHY BABIES	$ 10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	HOINESS FAMILY FOUNDATION	$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
14	HRDC COMMUNITY ACTION AGENCY	$ 10,605.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
15	JENSEN FOUNDATION C/O RENAISSANCE CHARITABLE FOUNDATION	$ 6,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
16	CHRIS AND KRISTIE JESSUP	$ 5,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
17	JP MORGAN CHASE & CO BANK	$ 20,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
18	ARDYCE AND BOB KELLY	$ 5,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	KEVIN AND LAUREN RILEY	$ 10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
20	MICHELLE SPENNY	$ 7,800.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
21	MONTANA DAKOTA UTILITIES CO	$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
22	MONTANA DEPARTMENT OF EDUCATION	$ 82,454.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
23	MONTANA DEPARTMENT OF HEALTH AND HUMAN SERVICES	$ 10,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
24	MONTANA HEALTHCARE FOUNDATION	$ 123,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	NORTHWESTERN ENERGY	$ 6,117.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
26	ONEOK, INC.	$ 6,614.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
27	PATRICK AND MARY KAY KIMMET	$ 9,000.	Person Payroll X Noncash (Complete Part II for noncash contributions.)
28	PEPSI-COLA BOTTLING CO	$ 7,500.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
29	PHILLIPS 66 BILLINGS REFINERY	$ 5,005.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
30	RIVERSTONE HEALTH	$ 15,720.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31	SCHEELS ALL SPORTS	$ 81,508.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
32	SCL HEALTH MONTANA MISSION FUND	$ 100,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
33	STACY AND DEANNA EMMETT	$ 9,189.	Person Payroll X Noncash (Complete Part II for noncash contributions.)
34	WILLIAM UNDERRINER	$ 5,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
35	UNITED WAY WORLDWIDE	$ 10,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
36	UPS MONTANA	$ 16,596.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37	WELLS FARGO FOUNDATION	$ 7,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
38	WELLS FARGO N.A.	$ 7,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
39	YELLOWSTONE COUNTY	$ 25,717.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
40	US SMALL BUSINESS ADMINISTRATION	$ 119,510.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
41	US DEPARTMENT OF TREASURY	$ 114,112.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
42	US DEPARTMENT OF HEALTH AND HUMAN SERVICES	$ 125,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number
81-0287507

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	190	
2	Aggregate value of contributions to (during year)	16,643.	
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year	518,518.	

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? [X] Yes [ ] 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? [X] Yes [ ] No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

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

- [ ] Preservation of land for public use (for example, recreation or education)
- [ ] Preservation of a historically important land area
- [ ] Protection of natural habitat
- [ ] Preservation of a certified historic structure
- [ ] 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.

		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 7/25/06, 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? [ ] Yes [ ] No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)? [ ] Yes [ ] 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB 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 FASB 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) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on 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 make significant use of its collection items (check all that apply):

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on 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	617,079.	615,912.	603,644.	1,406,612.	1,646,136.
b Contributions			12,268.	19,538.	24,070.
c Net investment earnings, gains, and losses	24,976.	1,167.		1,915.	-245,091.
d Grants or scholarships					
e Other expenditures for facilities and programs				817,500.	
f Administrative expenses				6,921.	18,503.
g End of year balance	642,055.	617,079.	615,912.	603,644.	1,406,612.

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

a Board designated or quasi-endowment ▶ 19.0000 %
b Permanent endowment ▶ 81.0000 %
c Term endowment ▶ _____ %

The percentages on 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:

		Yes	No
(i) Unrelated organizations	3a(i)		X
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on 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		342,047.		342,047.
b Buildings		1,120,805.	274,652.	846,153.
c Leasehold improvements				
d Equipment		81,439.	76,892.	4,547.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				1,192,747.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on 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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATIONS	1,350.
(3) UNAMORTIZED DEBT ISSUANCE COST	-7,875.
(4) AGENCY FUNDS PAYABLE	18,926.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	12,401.

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 FASB 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" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	2,291,782.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-316,355.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	-316,355.
3	Subtract line **2e** from line **1**			3	2,608,137.
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	21,193.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	21,193.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	2,629,330.

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

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

1	Total expenses and losses per audited financial statements			1	2,322,739.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	2,322,739.
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	21,193.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	21,193.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	2,343,932.

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 V, LINE 1E:

TO BE IN COMPLIANCE WITH THE REPORTING REQUIREMENTS OF ASU 2016-14, PRESENTATION OF FINANCIAL STATEMENTS OF NOT-FOR-PROFIT ENTITIES, THE PRESENTATION OF THE ENDOWMENT PORTION OF THE INVESTMENTS HAS CHANGED. THE $817,500 OF "OTHER EXPENDITURES" WERE NOT ACTUALLY SPENT OR TRANSFERRED, BUT RATHER RECLASSIFIED. FOR FINANCIAL REPORTING PURPOSES, THESE FUNDS ARE NOW INCLUDED IN NET ASSETS WITHOUT DONOR RESTRICTION AND ARE NOT PART OF THE ENDOWMENT, AS THEY ARE NEITHER DONOR RESTRICTED NOR BOARD DESIGNATED.

PART V, LINE 4:

THE INCOME FROM THE ENDOWMENT FUND THAT IS MADE AVAILABLE TO THE UNITED WAY BOARD OF DIRECTORS MAY BE USED AS FOLLOWS:

Part XIII Supplemental Information *(continued)*

1) TO MEET UNANTICIPATED NEEDS AND EMERGING PROBLEMS THAT DEMAND AN EARLY RESPONSE THROUGH NEW OR EXISTING PROGRAMS REQUIRING A LEVEL OF FUNDING NOT AVAILABLE FROM THE ANNUAL CAMPAIGN;

2) TO MAINTAIN OR EXPAND SERVICE LEVELS DURING ECONOMIC DOWN CYCLES OR PERIODS OF INCREASED UNEMPLOYMENT OR PHYSICAL DISASTER WHICH REQUIRE ADDITIONAL HEALTH AND HUMAN SERVICES WHEN FINANCIAL RESOURCES ARE LIMITED;

3) TO SUPPORT UNITED WAY'S ROLE IN THE COMMUNITY AS A FACILITATOR TO FOCUS THE ATTENTION AND RESOURCES OF OTHER SECTORS ON HIGH PRIORITY PROBLEMS;

4) TO HELP ASSURE THE FINANCIAL STABILITY OF AGENCIES FACING UNUSUAL OR CATASTROPHIC FINANCIAL PROBLEMS THAT EXCEED THEIR OWN RESOURCES.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number
81-0287507

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ADULT RESOURCE ALLIANCE: MEALS ON WHEELS - 1505 AVENUE D - BILLINGS, MT 59102	81-0364744	501(C)(3)	15,000.	0.			KEEPING ADULTS 60+ INDEPENDENT AND INVOLVED.
BIG SKY SENIOR SERVICES 937 GRAND AVENUE BILLINGS, MT 59102	81-0364919	501(C)(3)	30,000.	0.			FRIENDS VOLUNTEER PROGRAM
BOYS & GIRLS CLUB OF YC-AFTER SCHOOL PROGRAM - 505 ORCHARD LANE - BILLINGS, MT 59101	81-0308003	501(C)(3)	22,500.	0.			PROJECT LEARN - YOUTH DEVELOPMENT
DISTRICT 7 HRDC: WHEELS TO WORK P.O. BOX 2016 BILLINGS, MT 59103	81-0300207	501(C)(3)	18,750.	0.			COMUNITY RESOURCES
FAMILY SERVICE INC. 1824 1ST AVENUE NORTH, P.O. BOX 102 BILLINGS, MT 59103	81-0232120	501(C)(3)	22,500.	0.			HELPING NEIGHBORS IN NEED/FINANCIAL STABILITY & INDEPENDENCE
FRIENDSHIP HOUSE 3123 8TH AVENUE SOUTH BILLINGS, MT 59101	81-0300497	501(C)(3)	37,500.	0.			FRIENDSHIP YOUTH DEVELOPMENT PROGRAM

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 10.

3 Enter total number of other organizations listed in the line 1 table ▶

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TUMBLEWEED 505 NORTH 24TH STREET BILLINGS, MT 59101	36-3343886	501(C)(3)	18,750.	0.			ADVOCATES FOR ABUSED/NEGLECTED CHILDREN IN 13TH JUDICIAL DISTRICT
YELLOWSTONE CASA P.O. BOX 688 BILLINGS, MT 59103	48-1301287	501(C)(3)	33,750.	0.			YOUTH DEVELOPMENT FOR LOW-INCOME PREGNANT WOMEN & FAMILIES
YOUNG FAMILIES EARLY HEAD START 1020 COOK, P.O. BOX 51269 BILLINGS, MT 59104	81-0422429	501(C)(3)	11,250.	0.			QUALITY, AFFORDABLE, FULL-DAY CHILD CARE ON A SLIDING SCALE
YWCA 909 WYOMING AVENUE BILLINGS, MT 59101	81-0235415	501(C)(3)	37,501.	0.			TO FURTHER THE MISSION PROGRESS OF THE GRANTEE ORGANIZATION

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

INCOME FROM FEDERALLY FUNDED PROJECTS MUST BE ALLOWABLE BY THE FUNDING AGENCY AND USED IN ACCORDANCE WITH THE PROGRAM AGREEMENT AND FEDERAL GUIDELINES. SPECIFICALLY THIS INCOME MUST BE LIMITED TO ONE OR MORE OF THE FOLLOWING:

FURTHERING THE ELIGIBLE PROJECT OR PROGRAM OBJECTIVES FINANCING THE NON-FEDERAL SHARE OF THE PROJECT OR PROGRAM DEDUCTING IT FROM THE TOTAL FEDERAL SHARE OF PROJECT OR PROGRAM ALLOWABLE

Part IV Supplemental Information

COSTS.

DISBURSEMENTS MUST BE SUPPORTED BY THE CHECK STUB, WHEN PAID BY CHECK, AND A COPY OF THE INVOICE OR APPROPRIATE DOCUMENTATION SUPPORTING THE DISBURSEMENT.

ALL DISBURSEMENTS FOR GRANT PROGRAMS MUST BE ALLOWABLE UNDER THE GRANT AGREEMENT. ALL OF THESE DOCUMENTATIONS ARE MAINTAINED FOR 7 YEARS IN THE FILES.

SCHEDULE O (Form 990)

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.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

FORM 990, PART VI, SECTION B, LINE 11B:

THE FINANCE COMMITTE REVIEWS THE 990, WHICH IS THEN SUBMITTED TO THE BOARD OF DIRECTORS FOR FINAL APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C:

IF A CONFLICT OF INTEREST SITUATION ARISES, THE PARTIES INVOLVED ARE INTERVIEWED TO DETERMINE AN APPROPRIATE COURSE OF ACTION.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES CEO COMPENSATION BY COMPARING COMPENSATION FROM UNITED WAYS OF SIMILAR SIZE AND CURRENT LOCAL LABOR MARKET COMPENSATION. COMPENSATION FOR OTHER KEY EMPLOYEES IS DETERMINED BY THE CEO, IN COMPARISON TO THE LOCAL LABOR MARKET FOR SIMILAR POSITIONS.

FORM 990, PART VI, SECTION C, LINE 19:

THE 990 AND THE ANNUAL AUDIT ARE AVAILABLE ON UWYC WEBSITE. OTHER DOCUMENTS AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE FINANCE COMMITTEE HAS OVERSIGHT OVER THE AUDIT THE BOARD HAS FINAL APPROVAL.

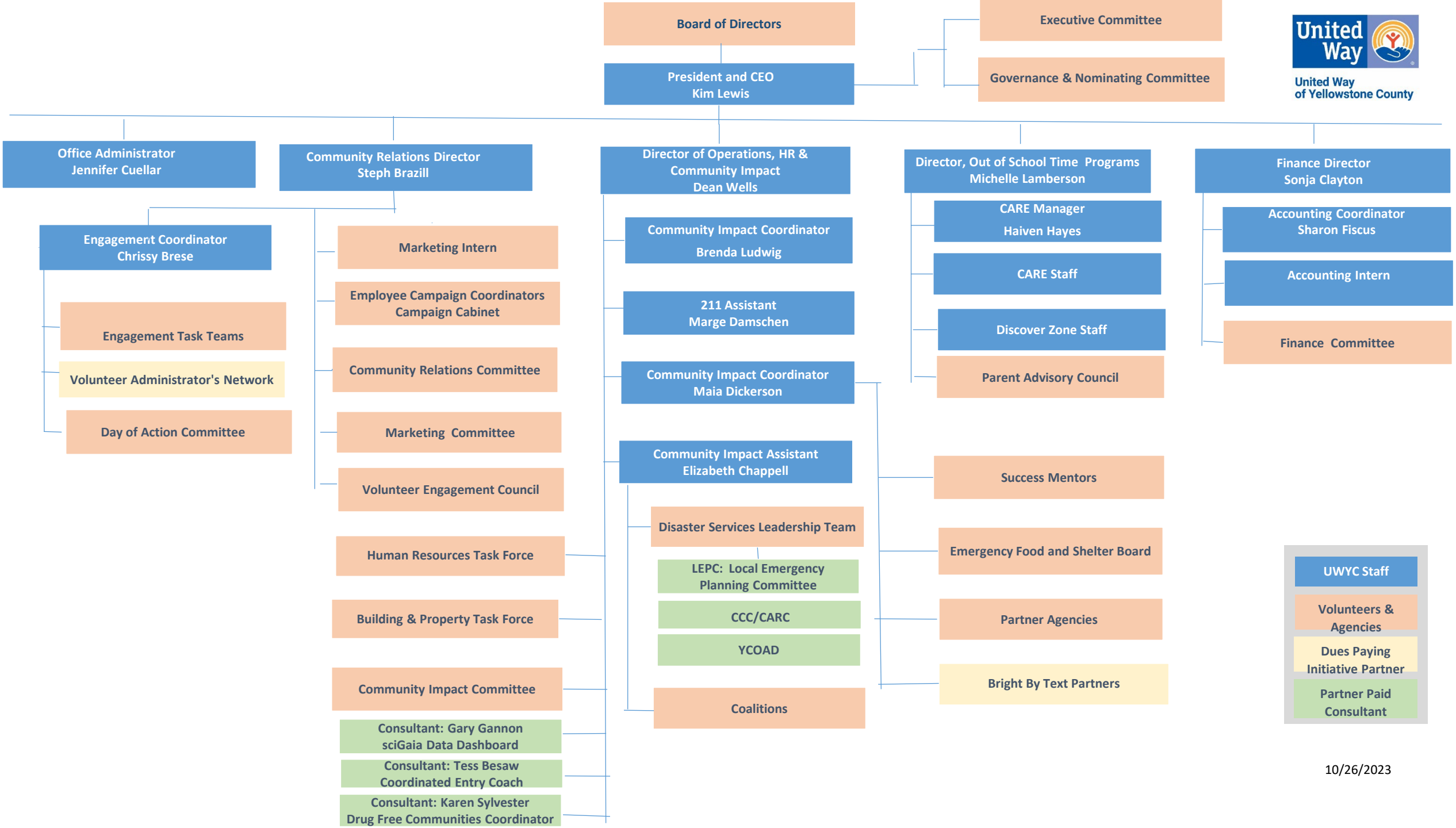
Statement for Revenue Procedure 2021-48

Taxpayer's Name UNITED WAY OF YELLOWSTONE COUNTY INC
Taxpayer's Address 2173 OVERLAND AVE
BILLINGS, MT 59102
Taxpayer's SSN/EIN 81-0287507

The taxpayer is applying the following sections of Revenue Procedure 2021-48 of tax year 2021 :
SECTION 3.01(1)

Year of Loan	Description	Tax-Exempt Income	Was the loan forgiven as of the date of the return is filed?
2021	PPP LOAN FORGIVENESS	119,510.	N

103801 02-28-22


Board of Directors
President and CEO
Kim Lewis
Executive Committee
Governance & Nominating Committee
United Way
United Way
of Yellowstone County
Office Administrator
Jennifer Cuellar
Community Relations Director
Steph Brazill
Director of Operations, HR &
Community Impact
Dean Wells
Director, Out of School Time Programs
Michelle Lamberson
Finance Director
Sonja Clayton
Engagement Coordinator
Chrissy Brese
Engagement Task Teams
Volunteer Administrator's Network
Day of Action Committee
Marketing Intern
Employee Campaign Coordinators
Campaign Cabinet
Community Relations Committee
Marketing Committee
Volunteer Engagement Council
Human Resources Task Force
Building & Property Task Force
Community Impact Committee
Consultant: Gary Gannon
sciGaia Data Dashboard
Consultant: Tess Besaw
Coordinated Entry Coach
Consultant: Karen Sylvester
Drug Free Communities Coordinator
Community Impact Coordinator
Brenda Ludwig
211 Assistant
Marge Damschen
Community Impact Coordinator
Maia Dickerson
Community Impact Assistant
Elizabeth Chappell
Disaster Services Leadership Team
LEPC: Local Emergency
Planning Committee
CCC/CARC
YCOAD
Coalitions
CARE Manager
Haiven Hayes
CARE Staff
Discover Zone Staff
Parent Advisory Council
Success Mentors
Emergency Food and Shelter Board
Partner Agencies
Bright By Text Partners
Accounting Coordinator
Sharon Fiscus
Accounting Intern
Finance Committee
UWYC Staff
Volunteers &
Agencies
Dues Paying
Initiative Partner
Partner Paid
Consultant

10/26/2023

23. If the direct provision of services will be funded, please describe the employee funded, percentage of time dedicated to the activity, qualifications, and duties in carrying out positions to be the proposed activity. (500 characters maximum for each)

Supportive Services Specialist 1.0 FTE: The Supportive Services Specialist will be responsible for providing supportive services and outreach. Qualification requirements will include case management experience and having or obtaining SSI/SSDI Outreach, Access, and Recovery (SOAR) certification.

- 75% of time for intensive case management including SOAR, Medicaid waivers, and additional support beyond a traditional case manager
- 25% of time tracking and providing outreach for exited CES clients

Program Coordinator 0.5 FTE: The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to CES, HMIS, grant management, and reporting. The Program Coordinator will also be responsible for managing and overseeing the Point-In-Time count and the distribution of the Diversion Fund.

23. If the direct provision of services will be funded, please describe the employee funded, percentage of time dedicated to the activity, qualifications, and duties in carrying out positions to be the proposed activity. (500 characters maximum for each)

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HOME-ARP PROJECT SOURCES AND USES

Include all costs directly related to delivering this service or accomplishing this project
Must include all itemized costs above $500. Sources Must equal total project costs.

Organization Name:	*United Way - Yellowstone County Continuum of Care*			
Revenue Sources	***Source:***	***Source:***	***Source:***	***Source:***
	HOME-ARP	*nty Commissior*	*Replace Text*	*Replace Text*
Enter amount for each revenue source:	*$500,000*	$100,000	$0	*$0*
Is this source confirmed and committed to the Project? (click the box next to your answer	☐ Yes ☑ No	☑ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
PROJECT STAFFING				
Job Title: Supportive Services Specialist	*$180,000*	*$0*	*$0*	*$0*
Job Title: Program Coordinator	*$120,000*	*$0*	*$0*	*$0*
Job Title: *Replace Text*	*$0*	*$0*	*$0*	*$0*
OPERATING COSTS				
Outside Provider Payments	*$0*	*$0*	*$0*	*$0*
Supplies	*$0*	*$0*	*$0*	*$0*
Insurance	*$0*	*$0*	*$0*	*$0*
Printing	*$0*	*$0*	*$0*	*$0*
Information Technology	*$0*	*$0*	*$0*	*$0*
Travel	*$0*	*$0*	*$0*	*$0*
Contract Services	*$0*	*$100,000*	*$0*	*$0*
Other (identify): Diversion Fund	*$100,000*	*$0*	*$0*	*$0*
Other (identify): *Replace Text*	*$0*	*$0*	*$0*	*$0*
Other (identify): *Replace Text*	*$0*	*$0*	*$0*	*$0*
Grand Total	***$400,000***	***$100,000***	***$0***	***$0***

% of Budget Costs Considered Administration

Provide a brief budget narrative for each line item identified above. Include an explanation and justification on costs beneficiary.

Outside Provider Payments:
Replace this text

Supplies:
Replace this text

Insurance:
Replace this text

Printing:
Replace this text

Travel:
Replace this text

Contract Services:

Tess Besaw is our contracted Coordinated Entry lead, she currently oversees the case managers in the Coordinated Ent
In the past 12 months the Coordinated Entry System housed 385 individuals for a total of $259 spent per beneficiary.

Other (Supportive Services Specialist):

The creation of a Supportive Services Specialist position would allow the CoC to reach clients who typically fall throug
The Supportive Services Specialist would serve select clients with needs beyond traditional case management, referred
managers. Therefore, we expect that they will work with, in some form, more than half of the clients served, or over 19

Other (Program Coordinator):

The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with t
of Care, including providing general oversight for coalition activities and related projects, including but not limited t
Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. T

Other (Diversion Fund):

The Diversion Fund is used to divert people from entering the homelessness system in Billings. In the past we have spen
$214 dollars per beneficiary, meaning with diversion fund of $50,000 the CoC would be able to divert approximately

Total Project Revenue
$600,000
$180,000
$120,000
$0
$0
$0
$0
$0
$0
$0
$100,000
$100,000
$0
$0
$500,000
80.00%
per

ry System.
gh the cracks. *l by CES case* *)3 households*
he Continuum *o the* *he Program*
t on average *234 people.*

Job Descriptions

Supportive Services Specialist 1.0 FTE

The Supportive Services Specialist will be responsible for providing supportive services for people within the Coordinated Entry System who need additional assistance beyond the capacity of a traditional case manager. The Supportive Services Specialist will spend 30 hours a week providing intensive case management for clients requiring additional help, such as individuals needing assistance with the Medicaid Waiver and SSI/SSDI processes. The Supportive Services Specialist will be SOAR certified and provide SSI/SSDI application services for CES clients with concurring conditions. SSI/SSDI application assistance is a gap in the current Coordinated Entry System, and filling this gap will increase the number of clients accessing supplemental income. Finally, the Supportive Services Specialist will spend 10 hours a week tracking exits from Coordinated Entry and providing outreach, continuing to support people after they are housed.

Program Coordinator 0.5 FTE

The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to the Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. The Program Coordinator will also manage and oversee the Point-In-Time count and the distribution of the Diversion Fund. The Program Coordinator will work to develop and implement strategies that will lead to long-term involvement of community institutions, organizations, and individuals in permanent supportive housing and emergency shelter activities. The Program Coordinator must also be able to evaluate program effectiveness, identify areas for improvement, and implement new program initiatives to increase program impact.

Supplemental Project Information

The CoC is proposing a supportive services project that includes hiring staff to carry out project activities. Additionally, the CoC is requesting a diversion fund to divert people from the homeless system in Billings.

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Diversion Fund

The $50,000 Diversion Fund will be used to divert people from the homelessness system by providing funding for minor expenses crucial to housing individuals. For example, the diversion fund has been used to purchase a bus ticket for an individual to return to their home community, where they have social support. Diversion funding has also been used as a one-time payment towards an individual's rent to maintain their housing. These examples are just a couple of the countless ways diversion funding can divert people from entering the homeless system in Billings. This funding is paid directly to the service the individual requests help with, never to the individual. Therefore, if an individual needs help with late rent, the CoC will send the funds directly to the rental company, never to the individual. The Supportive Services Specialist will manage this fund, and any requests larger than $500 will be subject to committee approval.

tax return 2021

pinion

pinionglobal.com

UNITED WAY OF YELLOWSTONE COUNTY INC
2173 OVERLAND AVE
BILLINGS, MT 59102

UNITED WAY OF YELLOWSTONE COUNTY INC:

ENCLOSED IS THE ORGANIZATION'S 2021 EXEMPT ORGANIZATION RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY MAY 15, 2023.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX RETURN.

BEST REGARDS,

KCOE ISOM, LLP

NOTE: WE RECOMMEND ANY CORRESPONDENCE AND PAYMENTS MAILED TO TAXING AUTHORITIES BE SENT VIA CERTIFIED MAIL WITH POSTMARKED RECEIPTS FOR PROOF OF MAILING. PLEASE RETAIN THE POSTMARKED RECEIPTS WITH YOUR TAX RECORDS.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning JUL 1 , 2021, and ending JUN 30 , 20 22

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879TE for the latest information.**

OMB No. 1545-0047

2021

Name of filer

UNITED WAY OF YELLOWSTONE COUNTY INC

EIN or SSN

81-0287507

Name and title of officer or person subject to tax KIMBERLY LEWIS
CEO AND PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ▶	X	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	2,629,330.
2a	**Form 990-EZ** check here ▶		**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here ▶		**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here ▶		**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here ▶		**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here ▶		**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here ▶		**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here ▶		**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here ▶		**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here ▶		**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that X I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

X I authorize KCOE ISOM, LLP to enter my PIN 13732

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 84357138594

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ KENDRA MORAN Date ▶ 02/14/23

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8868**
(Rev. January 2022)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
UNITED WAY OF YELLOWSTONE COUNTY INC

Taxpayer identification number (TIN)
81-0287507

Number, street, and room or suite no. If a P.O. box, see instructions.
2173 OVERLAND AVE

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
BILLINGS, MT 59102

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ▶ THE ORGANIZATION
2173 OVERLAND AVE - BILLINGS, MT 59102

Telephone No. ▶ 406-252-3839 Fax No. ▶

- If the organization does not have an office or place of business in the United States, check this box ..... ▶
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ . If it is for part of the group, check this box ▶ ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☐ calendar year _____ or
▶ ☒ tax year beginning JUL 1, 2021, and ending JUN 30, 2022.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 1-2022)

123841 01-12-22

EXTENDED TO MAY 15, 2023

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 private foundations)

▶ **Do not enter social security numbers on this form as it may be made public.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 **and ending** JUN 30, 2022

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
UNITED WAY OF YELLOWSTONE COUNTY INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 2173 OVERLAND AVE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
BILLINGS, MT 59102

F Name and address of principal officer: KIMBERLY LEWIS
SAME AS C ABOVE

D Employer identification number
81-0287507

E Telephone number
406-252-3839

G Gross receipts $ 2,649,396.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number ▶

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

J Website: ▶ WWW.UNITEDWAYYELLOWSTONE.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1961 **M** State of legal domicile: MT

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO IMPROVE LIVES BY MOBILIZING THE CARING POWER OF OUR COMMUNITY.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	49
6	Total number of volunteers (estimate if necessary)	6	226
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,111,289.	1,791,388.
9	Program service revenue (Part VIII, line 2g)	583,757.	766,098.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	131,170.	71,182.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	662.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,826,216.	2,629,330.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	288,750.	247,501.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	946,126.	994,124.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 77,543.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,265,233.	1,102,307.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,500,109.	2,343,932.
19	Revenue less expenses. Subtract line 18 from line 12	326,107.	285,398.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	4,317,705.	4,144,562.
21	Total liabilities (Part X, line 26)	1,000,868.	882,544.
22	Net assets or fund balances. Subtract line 21 from line 20	3,316,837.	3,262,018.

Part II Signature Block

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

Sign Here

▶ Signature of officer — Date

▶ KIMBERLY LEWIS, CEO AND PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
KENDRA MORAN	KENDRA MORAN	02/14/23	☐	P00814196

Firm's name ▶ KCOE ISOM, LLP — Firm's EIN ▶ 48-0567703

Firm's address ▶ 402 N BROADWAY, 4TH FLOOR
BILLINGS, MT 59101 — Phone no. 406-245-5136

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

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:
THE UNITED WAY OF YELLOWSTONE COUNTY IS A COMMUNITY-BUILDING ORGANIZATION. WE PROVIDE LEADERSHIP TO EFFECTIVELY MOBILIZE PEOPLE, FINANCIAL, AND STRATEGIC RESOURCES TO IMPROVE PEOPLE'S LIVES. WE IDENTIFY AND ADDRESS PRIORTY NEEDS AND PROVIDE SOLUTIONS.

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: _____) (Expenses $ 247,501. including grants of $ 247,501.) (Revenue $ _____)
WITH FUNDING THROUGH GRANTS AND PRIVATE CONTRIBUTIONS, UNITED WAY OF YELLOWSTONE COUNTY PARTNERS WITH PROGRAMS THAT DIRECTLY BENEFIT INDIVIDUALS AND FAMILIES THAT LIVE IN OUR COMMUNITY. SEE SCHEDULE I OF ALLOCATIONS FOR A LIST OF AGENCIES RECEIVING SUPPORT DURING THE FISCAL YEAR.

4b (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)
DONOR DESIGNATIONS - UNITED WAY OF YELLOWSTONE COUNTY PROVIDES AN ADMINISTRATIVE CONDUIT FOR DONORS TO DESIGNATE CONTRIBUTIONS TO SPECIFIC AGENCIES.

4c (Code: _____) (Expenses $ 1,730,750. including grants of $ _____) (Revenue $ 766,760.)
WITH FUNDING THROUGH GRANTS AND PRIVATE CONTRIBUTIONS, UNITED WAY OF YELLOWSTONE COUNTY ADMINISTERS PROGRAMS AND LEADS COALITIONS THAT DIRECTLY BENEFIT INDIVIDUALS AND FAMILIES THAT LIVE IN OUR COMMUNITY; INCLUDING REACH OUT & READ, MONTANA 211, DISCOVER ZONE, BRIGHT BY TEXT, GRADUATION MATTERS, SUBSTANCE ABUSE CONNECT, BEST BEGINNINGS, CONTINUUM OF CARE, CARE ACADEMY AND VOLUNTEER ENGAGEMENT.

4d Other program services (Describe on Schedule O.)
(Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4e Total program service expenses ▶ 1,978,251.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
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*	4		X
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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
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*	6	X	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
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*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	X	
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*	11a	X	
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*	11b		X
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*	11c		X
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*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	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*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
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*	14b		X
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*	15		X
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*	16		X
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	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
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*	23		X
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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
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*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
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*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

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	14		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	1		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
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	49		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on 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			X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
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			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note: 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			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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 on Schedule O. See instructions.*

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15		
	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 on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
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			X
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			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
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 on Schedule O*	9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
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	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
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 ▶ NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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.

X Own website ☐ Another's website X Upon request ☐ Other *(explain on Schedule O)*

19 Describe on 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, address, and telephone number of the person who possesses the organization's books and records ▶

THE ORGANIZATION - 406-252-3839
2173 OVERLAND AVE, BILLINGS, MT 59102

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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

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 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(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			
(1) KIMBERLY LEWIS CEO AND PRESIDENT	40.00			X				86,720.	0.	3,687.
(2) CORAL WILLIAMSON CFO FORMER	40.00			X				55,058.	0.	1,694.
(3) SONJA CLAYTON CFO	40.00			X				0.	0.	0.
(4) KATIE EDWARDS CHAIR	1.00	X		X				0.	0.	0.
(5) BRET RUTHERFORD CHAIR ELECT	1.00	X		X				0.	0.	0.
(6) BRENDA KOCH PAST CHAIR	1.00	X		X				0.	0.	0.
(7) MATT SCHAFER TREASURER	1.00	X		X				0.	0.	0.
(8) KRISTIE JESSUP SECRETARY	1.00	X		X				0.	0.	0.
(9) JILL QUADE MEMBER	1.00	X						0.	0.	0.
(10) THERESA HINZ MEMBER	1.00	X						0.	0.	0.
(11) CRAIG BURKE MEMBER	1.00	X						0.	0.	0.
(12) PETE BUCHANAN MEMBER	1.00	X						0.	0.	0.
(13) SHAWN HINZ MEMBER	1.00	X						0.	0.	0.
(14) KIM HAYWORTH MEMBER	1.00	X						0.	0.	0.
(15) ROBBIE NEIHART MEMBER	1.00	X						0.	0.	0.
(16) NATHAN HIRSCH MEMBER	1.00	X						0.	0.	0.
(17) PETE PHILIPPI MEMBER	1.00	X						0.	0.	0.

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 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(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			
(18) CASEY KLEIN MEMBER	1.00	X						0.	0.	0.
1b Subtotal ▶								141,778.	0.	5,381.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								141,778.	0.	5,381.

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

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

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
NONE		

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 ▶ 0

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	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	776,719.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,014,669.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			1,791,388.			
Program Service Revenue		Business Code					
	2a CARE ACADEMY APPLICATI	900099		766,098.	766,098.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			766,098.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			49,929.			49,929.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental income or (loss) 6c						
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a	41,319.					
	b Less: cost or other basis and sales expenses 7b	20,066.					
	c Gain or (loss) 7c	21,253.					
	d Net gain or (loss)			21,253.			21,253.
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a						
	b Less: direct expenses 8b						
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19 9a						
	b Less: direct expenses 9b						
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances 10a						
	b Less: cost of goods sold 10b						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a MISC. REVENUE-RELATED-	900099		662.	662.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			662.			
	12 **Total revenue.** See instructions			2,629,330.	766,760.	0.	71,182.

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	247,501.	247,501.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. 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)	141,140.	118,557.	9,880.	12,703.
7 Other salaries and wages	695,088.	541,207.	141,619.	12,262.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	157,896.	120,298.	32,563.	5,035.
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	26,015.	18,401.	5,076.	2,538.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	21,193.		21,193.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	3,247.	48.	1,601.	1,598.
13 Office expenses	2,638.	764.	369.	1,505.
14 Information technology	42,671.	20,125.	20,837.	1,709.
15 Royalties				
16 Occupancy	14,885.	10,420.	2,976.	1,489.
17 Travel	1,315.	634.	640.	41.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,127.	1,200.	1,927.	
20 Interest	21,427.	14,999.	4,285.	2,143.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	33,651.	23,557.	6,730.	3,364.
23 Insurance	13,595.	9,517.	2,719.	1,359.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CONTINUUM OF CARE	490,902.	490,902.		
b CARE EXPENSES	102,536.	101,838.	698.	
c SUBSTANCE ABUSE CONNECT	98,331.	98,331.		
d EFSP EXPENSE	39,033.	39,033.		
e All other expenses	187,741.	120,919.	35,025.	31,797.
25 **Total functional expenses.** Add lines 1 through 24e	2,343,932.	1,978,251.	288,138.	77,543.
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 ▶ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		372,108.	1	384,074.
	2	Savings and temporary cash investments		407,984.	2	411,543.
	3	Pledges and grants receivable, net		218,435.	3	278,043.
	4	Accounts receivable, net			4	4,625.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		24,718.	9	24,428.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,544,291.			
	b	Less: accumulated depreciation	10b 351,544.	1,226,398.	10c	1,192,747.
	11	Investments - publicly traded securities		2,047,035.	11	1,827,234.
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		21,027.	15	21,868.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		4,317,705.	16	4,144,562.
Liabilities	17	Accounts payable and accrued expenses		112,067.	17	133,350.
	18	Grants payable		99,476.	18	0.
	19	Deferred revenue		1,055.	19	131,812.
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		651,817.	23	604,981.
	24	Unsecured notes and loans payable to unrelated third parties			24	
	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		136,453.	25	12,401.
	26	**Total liabilities.** Add lines 17 through 25		1,000,868.	26	882,544.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		2,784,745.	27	2,737,658.
	28	Net assets with donor restrictions		532,092.	28	524,360.
		Organizations that do not follow FASB ASC 958, check here ▶ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		3,316,837.	32	3,262,018.
	33	Total liabilities and net assets/fund balances		4,317,705.	33	4,144,562.

Form **990** (2021)

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	2,629,330.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,343,932.
3	Revenue less expenses. Subtract line 2 from line 1	3	285,398.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,316,837.
5	Net unrealized gains (losses) on investments	5	-316,355.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-23,862.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,262,018.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII [X]

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on 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: Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis	2a		X
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: [X] Separate basis Consolidated basis Both consolidated and separate basis	2b	X	
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 on Schedule O.	2c	X	
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		X
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 on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number
81-0287507

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 12, 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 (Form 990).)
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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ 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.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
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)						189,460.
6 **Public support.** Subtract line 5 from line 4.						7522134.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	146,385.	68,968.	37,519.	24,144.	49,929.	326,945.
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 VI.)	1,689.				622.	2,311.
11 **Total support.** Add lines 7 through 10						8040850.

12 Gross receipts from related activities, etc. (see instructions) ▶ 12

13 **First 5 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** ▶

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	93.55 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	92.89 %

16a **33 1/3% support test - 2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ [X]

b **33 1/3% support test - 2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

17a **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶

b **10% -facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶

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

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

(Complete only if you checked the box on line 10 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) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on 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 VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 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** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6	Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9	Distributable amount for 2021 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule A — Identification of Excess Contributions Included on Part II, Line 5

2021

** Do Not File **
*** Not Open to Public Inspection ***

Contributor's Name	Total Contributions	Excess Contributions
CHS, INC.	205,386.	44,569.
EXXON MOBIL	164,038.	3,221.
SCHEELS	258,000.	97,183.
PHILLIPS 66	205,304.	44,487.

Total Excess Contributions to Schedule A, Part II, Line 5 ..... 189,460.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	RICHARD AND ERIKA BROWN	$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
2	BURLINGTON NORTHERN SANTA FE FOUNDATION	$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
3	CHS, INC.	$ 37,105.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
4	CITY OF BILLINGS	$ 325,643.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
5	COSTCO WHOLESALE	$ 7,053.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
6	DENNIS AND PHYLLIS WASHINGTON FOUNDATION	$ 12,750.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	DISTRICT 7 HRDC	$ 6,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
8	EXXONMOBIL	$ 49,038.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
9	FIRST INTERSTATE BANK OF BILLINGS	$ 16,952.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
10	FORTIN FOUNDATION OF FLORIDA INC.	$ 60,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
11	CYNTHIA FOSTER	$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
12	HEALTHY MOTHERS HEALTHY BABIES	$ 10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	HOINESS FAMILY FOUNDATION	$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
14	HRDC COMMUNITY ACTION AGENCY	$ 10,605.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
15	JENSEN FOUNDATION C/O RENAISSANCE CHARITABLE FOUNDATION	$ 6,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
16	CHRIS AND KRISTIE JESSUP	$ 5,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
17	JP MORGAN CHASE & CO BANK	$ 20,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
18	ARDYCE AND BOB KELLY	$ 5,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	KEVIN AND LAUREN RILEY	$ 10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
20	MICHELLE SPENNY	$ 7,800.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
21	MONTANA DAKOTA UTILITIES CO	$ 5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
22	MONTANA DEPARTMENT OF EDUCATION	$ 82,454.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
23	MONTANA DEPARTMENT OF HEALTH AND HUMAN SERVICES	$ 10,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
24	MONTANA HEALTHCARE FOUNDATION	$ 123,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	NORTHWESTERN ENERGY	$ 6,117.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
26	ONEOK, INC.	$ 6,614.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
27	PATRICK AND MARY KAY KIMMET	$ 9,000.	Person Payroll X Noncash (Complete Part II for noncash contributions.)
28	PEPSI-COLA BOTTLING CO	$ 7,500.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
29	PHILLIPS 66 BILLINGS REFINERY	$ 5,005.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
30	RIVERSTONE HEALTH	$ 15,720.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31	SCHEELS ALL SPORTS	$ 81,508.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
32	SCL HEALTH MONTANA MISSION FUND	$ 100,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
33	STACY AND DEANNA EMMETT	$ 9,189.	Person Payroll X Noncash (Complete Part II for noncash contributions.)
34	WILLIAM UNDERRINER	$ 5,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
35	UNITED WAY WORLDWIDE	$ 10,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
36	UPS MONTANA	$ 16,596.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37	WELLS FARGO FOUNDATION	$ 7,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
38	WELLS FARGO N.A.	$ 7,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
39	YELLOWSTONE COUNTY	$ 25,717.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
40	US SMALL BUSINESS ADMINISTRATION	$ 119,510.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
41	US DEPARTMENT OF TREASURY	$ 114,112.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
42	US DEPARTMENT OF HEALTH AND HUMAN SERVICES	$ 125,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number
81-0287507

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	190	
2	Aggregate value of contributions to (during year)	16,643.	
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year	518,518.	

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? [X] Yes [ ] 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? [X] Yes [ ] No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

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

- [ ] Preservation of land for public use (for example, recreation or education)
- [ ] Preservation of a historically important land area
- [ ] Protection of natural habitat
- [ ] Preservation of a certified historic structure
- [ ] 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.

		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 7/25/06, 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? [ ] Yes [ ] No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)? [ ] Yes [ ] 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB 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 FASB 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) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on 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 make significant use of its collection items (check all that apply):

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on 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	617,079.	615,912.	603,644.	1,406,612.	1,646,136.
b Contributions			12,268.	19,538.	24,070.
c Net investment earnings, gains, and losses	24,976.	1,167.		1,915.	-245,091.
d Grants or scholarships					
e Other expenditures for facilities and programs				817,500.	
f Administrative expenses				6,921.	18,503.
g End of year balance	642,055.	617,079.	615,912.	603,644.	1,406,612.

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

a Board designated or quasi-endowment ▶ 19.0000 %
b Permanent endowment ▶ 81.0000 %
c Term endowment ▶ _____ %

The percentages on 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:

		Yes	No
(i) Unrelated organizations	3a(i)		X
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on 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		342,047.		342,047.
b Buildings		1,120,805.	274,652.	846,153.
c Leasehold improvements				
d Equipment		81,439.	76,892.	4,547.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				1,192,747.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on 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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATIONS	1,350.
(3) UNAMORTIZED DEBT ISSUANCE COST	-7,875.
(4) AGENCY FUNDS PAYABLE	18,926.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	12,401.

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 FASB 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" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	2,291,782.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-316,355.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	-316,355.
3	Subtract line **2e** from line **1**			3	2,608,137.
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	21,193.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	21,193.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	2,629,330.

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

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

1	Total expenses and losses per audited financial statements			1	2,322,739.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	2,322,739.
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	21,193.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	21,193.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	2,343,932.

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 V, LINE 1E:

TO BE IN COMPLIANCE WITH THE REPORTING REQUIREMENTS OF ASU 2016-14, PRESENTATION OF FINANCIAL STATEMENTS OF NOT-FOR-PROFIT ENTITIES, THE PRESENTATION OF THE ENDOWMENT PORTION OF THE INVESTMENTS HAS CHANGED. THE $817,500 OF "OTHER EXPENDITURES" WERE NOT ACTUALLY SPENT OR TRANSFERRED, BUT RATHER RECLASSIFIED. FOR FINANCIAL REPORTING PURPOSES, THESE FUNDS ARE NOW INCLUDED IN NET ASSETS WITHOUT DONOR RESTRICTION AND ARE NOT PART OF THE ENDOWMENT, AS THEY ARE NEITHER DONOR RESTRICTED NOR BOARD DESIGNATED.

PART V, LINE 4:

THE INCOME FROM THE ENDOWMENT FUND THAT IS MADE AVAILABLE TO THE UNITED WAY BOARD OF DIRECTORS MAY BE USED AS FOLLOWS:

Part XIII Supplemental Information *(continued)*

1) TO MEET UNANTICIPATED NEEDS AND EMERGING PROBLEMS THAT DEMAND AN EARLY RESPONSE THROUGH NEW OR EXISTING PROGRAMS REQUIRING A LEVEL OF FUNDING NOT AVAILABLE FROM THE ANNUAL CAMPAIGN;

2) TO MAINTAIN OR EXPAND SERVICE LEVELS DURING ECONOMIC DOWN CYCLES OR PERIODS OF INCREASED UNEMPLOYMENT OR PHYSICAL DISASTER WHICH REQUIRE ADDITIONAL HEALTH AND HUMAN SERVICES WHEN FINANCIAL RESOURCES ARE LIMITED;

3) TO SUPPORT UNITED WAY'S ROLE IN THE COMMUNITY AS A FACILITATOR TO FOCUS THE ATTENTION AND RESOURCES OF OTHER SECTORS ON HIGH PRIORITY PROBLEMS;

4) TO HELP ASSURE THE FINANCIAL STABILITY OF AGENCIES FACING UNUSUAL OR CATASTROPHIC FINANCIAL PROBLEMS THAT EXCEED THEIR OWN RESOURCES.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number
81-0287507

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ADULT RESOURCE ALLIANCE: MEALS ON WHEELS - 1505 AVENUE D - BILLINGS, MT 59102	81-0364744	501(C)(3)	15,000.	0.			KEEPING ADULTS 60+ INDEPENDENT AND INVOLVED.
BIG SKY SENIOR SERVICES 937 GRAND AVENUE BILLINGS, MT 59102	81-0364919	501(C)(3)	30,000.	0.			FRIENDS VOLUNTEER PROGRAM
BOYS & GIRLS CLUB OF YC-AFTER SCHOOL PROGRAM - 505 ORCHARD LANE - BILLINGS, MT 59101	81-0308003	501(C)(3)	22,500.	0.			PROJECT LEARN - YOUTH DEVELOPMENT
DISTRICT 7 HRDC: WHEELS TO WORK P.O. BOX 2016 BILLINGS, MT 59103	81-0300207	501(C)(3)	18,750.	0.			COMUNITY RESOURCES
FAMILY SERVICE INC. 1824 1ST AVENUE NORTH, P.O. BOX 102 BILLINGS, MT 59103	81-0232120	501(C)(3)	22,500.	0.			HELPING NEIGHBORS IN NEED/FINANCIAL STABILITY & INDEPENDENCE
FRIENDSHIP HOUSE 3123 8TH AVENUE SOUTH BILLINGS, MT 59101	81-0300497	501(C)(3)	37,500.	0.			FRIENDSHIP YOUTH DEVELOPMENT PROGRAM

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 10.

3 Enter total number of other organizations listed in the line 1 table ▶

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TUMBLEWEED 505 NORTH 24TH STREET BILLINGS, MT 59101	36-3343886	501(C)(3)	18,750.	0.			ADVOCATES FOR ABUSED/NEGLECTED CHILDREN IN 13TH JUDICIAL DISTRICT
YELLOWSTONE CASA P.O. BOX 688 BILLINGS, MT 59103	48-1301287	501(C)(3)	33,750.	0.			YOUTH DEVELOPMENT FOR LOW-INCOME PREGNANT WOMEN & FAMILIES
YOUNG FAMILIES EARLY HEAD START 1020 COOK, P.O. BOX 51269 BILLINGS, MT 59104	81-0422429	501(C)(3)	11,250.	0.			QUALITY, AFFORDABLE, FULL-DAY CHILD CARE ON A SLIDING SCALE
YWCA 909 WYOMING AVENUE BILLINGS, MT 59101	81-0235415	501(C)(3)	37,501.	0.			TO FURTHER THE MISSION PROGRESS OF THE GRANTEE ORGANIZATION

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

INCOME FROM FEDERALLY FUNDED PROJECTS MUST BE ALLOWABLE BY THE FUNDING AGENCY AND USED IN ACCORDANCE WITH THE PROGRAM AGREEMENT AND FEDERAL GUIDELINES. SPECIFICALLY THIS INCOME MUST BE LIMITED TO ONE OR MORE OF THE FOLLOWING:

FURTHERING THE ELIGIBLE PROJECT OR PROGRAM OBJECTIVES FINANCING THE NON-FEDERAL SHARE OF THE PROJECT OR PROGRAM DEDUCTING IT FROM THE TOTAL FEDERAL SHARE OF PROJECT OR PROGRAM ALLOWABLE

Part IV Supplemental Information

COSTS.

DISBURSEMENTS MUST BE SUPPORTED BY THE CHECK STUB, WHEN PAID BY CHECK, AND A COPY OF THE INVOICE OR APPROPRIATE DOCUMENTATION SUPPORTING THE DISBURSEMENT.

ALL DISBURSEMENTS FOR GRANT PROGRAMS MUST BE ALLOWABLE UNDER THE GRANT AGREEMENT. ALL OF THESE DOCUMENTATIONS ARE MAINTAINED FOR 7 YEARS IN THE FILES.

SCHEDULE O (Form 990)

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.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number: 81-0287507

FORM 990, PART VI, SECTION B, LINE 11B:

THE FINANCE COMMITTE REVIEWS THE 990, WHICH IS THEN SUBMITTED TO THE BOARD OF DIRECTORS FOR FINAL APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C:

IF A CONFLICT OF INTEREST SITUATION ARISES, THE PARTIES INVOLVED ARE INTERVIEWED TO DETERMINE AN APPROPRIATE COURSE OF ACTION.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES CEO COMPENSATION BY COMPARING COMPENSATION FROM UNITED WAYS OF SIMILAR SIZE AND CURRENT LOCAL LABOR MARKET COMPENSATION. COMPENSATION FOR OTHER KEY EMPLOYEES IS DETERMINED BY THE CEO, IN COMPARISON TO THE LOCAL LABOR MARKET FOR SIMILAR POSITIONS.

FORM 990, PART VI, SECTION C, LINE 19:

THE 990 AND THE ANNUAL AUDIT ARE AVAILABLE ON UWYC WEBSITE. OTHER DOCUMENTS AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE FINANCE COMMITTEE HAS OVERSIGHT OVER THE AUDIT THE BOARD HAS FINAL APPROVAL.

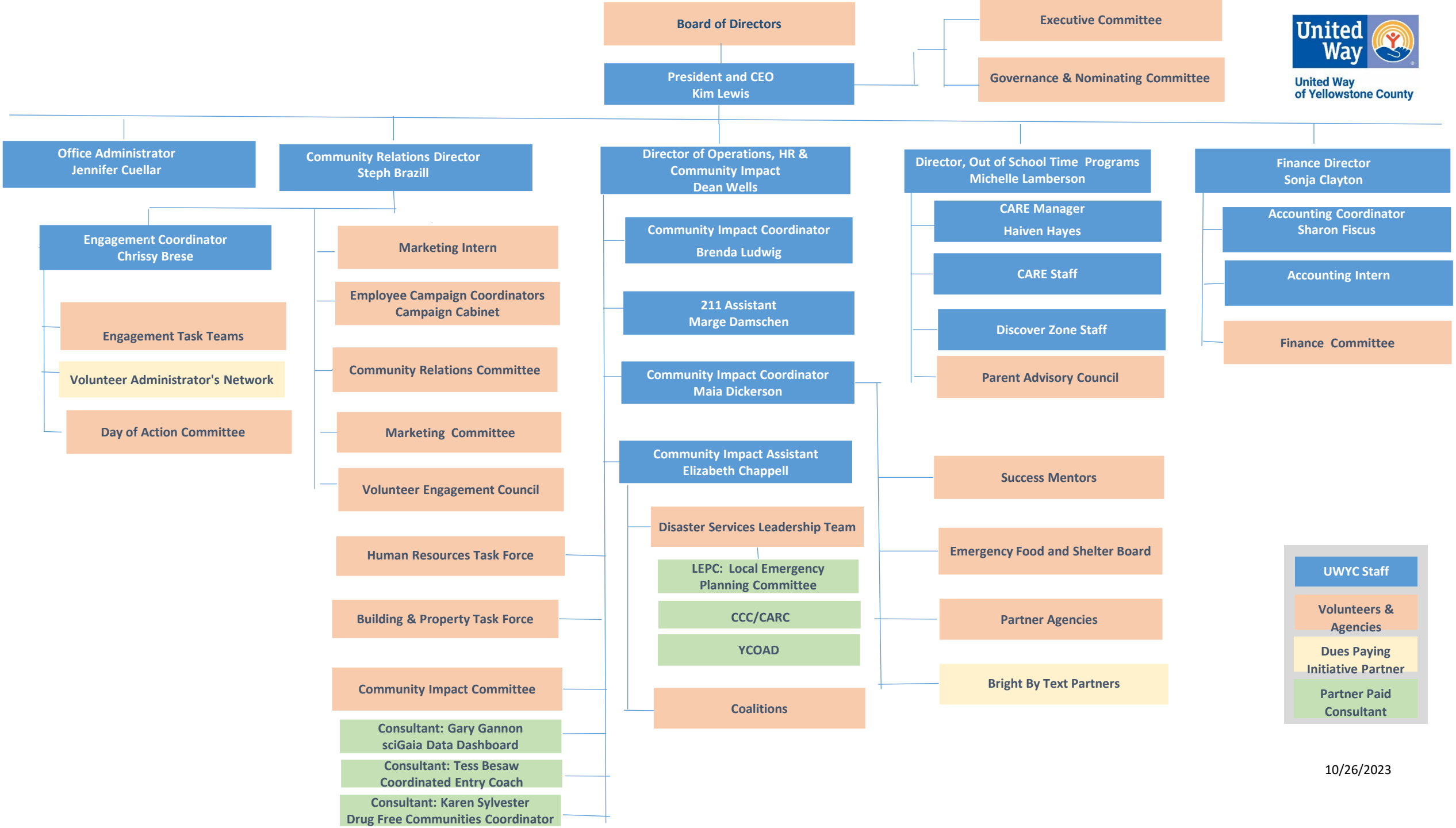
Statement for Revenue Procedure 2021-48

Taxpayer's Name UNITED WAY OF YELLOWSTONE COUNTY INC
Taxpayer's Address 2173 OVERLAND AVE
BILLINGS, MT 59102
Taxpayer's SSN/EIN 81-0287507

The taxpayer is applying the following sections of Revenue Procedure 2021-48 of tax year 2021 :
SECTION 3.01(1)

Year of Loan	Description	Tax-Exempt Income	Was the loan forgiven as of the date of the return is filed?
2021	PPP LOAN FORGIVENESS	119,510.	N

103801 02-28-22


Board of Directors
President and CEO
Kim Lewis
Executive Committee
Governance & Nominating Committee
United Way
United Way
of Yellowstone County
Office Administrator
Jennifer Cuellar
Community Relations Director
Steph Brazill
Director of Operations, HR &
Community Impact
Dean Wells
Director, Out of School Time Programs
Michelle Lamberson
Finance Director
Sonja Clayton
Engagement Coordinator
Chrissy Brese
Engagement Task Teams
Volunteer Administrator's Network
Day of Action Committee
Marketing Intern
Employee Campaign Coordinators
Campaign Cabinet
Community Relations Committee
Marketing Committee
Volunteer Engagement Council
Human Resources Task Force
Building & Property Task Force
Community Impact Committee
Consultant: Gary Gannon
sciGaia Data Dashboard
Consultant: Tess Besaw
Coordinated Entry Coach
Consultant: Karen Sylvester
Drug Free Communities Coordinator
Community Impact Coordinator
Brenda Ludwig
211 Assistant
Marge Damschen
Community Impact Coordinator
Maia Dickerson
Community Impact Assistant
Elizabeth Chappell
Disaster Services Leadership Team
LEPC: Local Emergency
Planning Committee
CCC/CARC
YCOAD
Coalitions
CARE Manager
Haiven Hayes
CARE Staff
Discover Zone Staff
Parent Advisory Council
Success Mentors
Emergency Food and Shelter Board
Partner Agencies
Bright By Text Partners
Accounting Coordinator
Sharon Fiscus
Accounting Intern
Finance Committee
UWYC Staff
Volunteers &
Agencies
Dues Paying
Initiative Partner
Partner Paid
Consultant

10/26/2023

23. If the direct provision of services will be funded, please describe the employee funded, percentage of time dedicated to the activity, qualifications, and duties in carrying out positions to be the proposed activity. (500 characters maximum for each)

Supportive Services Specialist 1.0 FTE: The Supportive Services Specialist will be responsible for providing supportive services and outreach. Qualification requirements will include case management experience and having or obtaining SSI/SSDI Outreach, Access, and Recovery (SOAR) certification.

- 75% of time for intensive case management including SOAR, Medicaid waivers, and additional support beyond a traditional case manager
- 25% of time tracking and providing outreach for exited CES clients

Program Coordinator 0.5 FTE: The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to CES, HMIS, grant management, and reporting. The Program Coordinator will also be responsible for managing and overseeing the Point-In-Time count and the distribution of the Diversion Fund.

23. If the direct provision of services will be funded, please describe the employee funded, percentage of time dedicated to the activity, qualifications, and duties in carrying out positions to be the proposed activity. (500 characters maximum for each)

Supportive Services Specialist 1.0 FTE: The Supportive Services Specialist will be responsible for providing supportive services and outreach. Qualification requirements will include case management experience and having or obtaining SSI/SSDI Outreach, Access, and Recovery (SOAR) certification.

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Program Coordinator 0.5 FTE: The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to CES, HMIS, grant management, and reporting. The Program Coordinator will also be responsible for managing and overseeing the Point-In-Time count and the distribution of the Diversion Fund.

HOME-ARP PROJECT SOURCES AND USES

Include all costs directly related to delivering this service or accomplishing this project
Must include all itemized costs above $500. Sources Must equal total project costs.

Organization Name:	*United Way - Yellowstone County Continuum of Care*			
Revenue Sources	***Source:***	***Source:***	***Source:***	***Source:***
	HOME-ARP	*nty Commissior*	*Replace Text*	*Replace Text*
Enter amount for each revenue source:	*$500,000*	$100,000	$0	*$0*
Is this source confirmed and committed to the Project? (click the box next to your answer	☐ Yes ☑ No	☑ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
PROJECT STAFFING				
Job Title: Supportive Services Specialist	*$180,000*	*$0*	*$0*	*$0*
Job Title: Program Coordinator	*$120,000*	*$0*	*$0*	*$0*
Job Title: *Replace Text*	*$0*	*$0*	*$0*	*$0*
OPERATING COSTS				
Outside Provider Payments	*$0*	*$0*	*$0*	*$0*
Supplies	*$0*	*$0*	*$0*	*$0*
Insurance	*$0*	*$0*	*$0*	*$0*
Printing	*$0*	*$0*	*$0*	*$0*
Information Technology	*$0*	*$0*	*$0*	*$0*
Travel	*$0*	*$0*	*$0*	*$0*
Contract Services	*$0*	*$100,000*	*$0*	*$0*
Other (identify): Diversion Fund	*$100,000*	*$0*	*$0*	*$0*
Other (identify): *Replace Text*	*$0*	*$0*	*$0*	*$0*
Other (identify): *Replace Text*	*$0*	*$0*	*$0*	*$0*
Grand Total	***$400,000***	***$100,000***	***$0***	***$0***

% of Budget Costs Considered Administration

Provide a brief budget narrative for each line item identified above. Include an explanation and justification on costs beneficiary.

Outside Provider Payments:
Replace this text

Supplies:
Replace this text

Insurance:
Replace this text

Printing:
Replace this text

Travel:
Replace this text

Contract Services:

Tess Besaw is our contracted Coordinated Entry lead, she currently oversees the case managers in the Coordinated Ent
In the past 12 months the Coordinated Entry System housed 385 individuals for a total of $259 spent per beneficiary.

Other (Supportive Services Specialist):

The creation of a Supportive Services Specialist position would allow the CoC to reach clients who typically fall throug
The Supportive Services Specialist would serve select clients with needs beyond traditional case management, referred
managers. Therefore, we expect that they will work with, in some form, more than half of the clients served, or over 19

Other (Program Coordinator):

The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with t
of Care, including providing general oversight for coalition activities and related projects, including but not limited t
Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. T

Other (Diversion Fund):

The Diversion Fund is used to divert people from entering the homelessness system in Billings. In the past we have spen
$214 dollars per beneficiary, meaning with diversion fund of $50,000 the CoC would be able to divert approximately

Total Project Revenue
$600,000
$180,000
$120,000
$0
$0
$0
$0
$0
$0
$0
$100,000
$100,000
$0
$0
$500,000
80.00%
per

ry System.
gh the cracks. *l by CES case* *)3 households*
he Continuum *o the* *he Program*
t on average *234 people.*

Position Title
Program Manager (0.75 FTE)

About Us
The Yellowstone County Continuum of Care (CoC) is a coalition of leaders joining forces to reimagine our community response to homelessness. Our mission is to create sustainable pathways to safe and stable housing for people who are at risk of or actually experiencing homelessness in Yellowstone County. The shared vision of coalition members is a thriving community with accessible, safe shelter; affordable housing; compassionate neighboring; and a dedication to hope, unity and equity; where homelessness is brief, rare and non-recurring, and no one faces housing stability alone.

Job Purpose
The objective of the Program Manager position is to assist the Coordinated Entry System (CES) Coordinator, Supportive Services Specialist, and CoC Board of Directors by:

1. Compiling and submitting all reporting required as part of HOME-ARP regulations;
2. Ensuring effective and consistent operation of CES and the Homeless Management Information System (HMIS) within HUD and City guidelines;
3. Monitoring client outcomes, data collection, prioritization, and referral mechanisms;
4. Developing and implementing client-focused, evidence-based practices and trauma-informed approaches to service delivery; and
5. Overseeing administration and disbursements from the CoC's Diversion Fund.

Job Responsibilities
The Program Manager will develop and maintain complete records and files in accordance with HOME-ARP recordkeeping policies. Acting as a liaison between the CoC and the City's Community Development staff, the position will engage in grant management, creating and submitting quarterly HOME-ARP reports, and other duties as assigned. Additionally, the Program Manager will be responsible for oversight and administration of Diversion funds to eligible clients. The position will also assist with outreach to clients who have been supported by HOME-ARP funds, tracking outcomes as needed for grant reporting purposes. The Program Manager must also possess a cooperative and resourceful demeanor, along with the ability to work independently as well as in groups of varying size.

Job Qualifications

- A bachelor's degree in an industry-related field; equivalent work experience in applicable field is acceptable
- Demonstrated expertise in grant management and compliance, along with success in managing smaller, routine projects
- Strong project management skills with an emphasis on outcome measurement
- Excellent communication skills with aptitude for data analysis and program budgeting
- Ability to work under pressure and respond to deadlines while maintaining commitment to quality
- Exceptional judgement with capacity to prioritize multiple tasks under minimal supervision
- Must be able to maintain client confidentiality at all times
- Working knowledge of CES and HMIS strongly preferred
- Must conform to CoC and HOME-ARP requirements, including Housing First policy
- Understanding of the local community and resources available is desired
- Travel is occasionally required; applicant must have a valid driver's license and be able to operate motorized vehicles

Physical Requirements
The physical demands described represent those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to support individuals with disabilities.

The employee is regularly required to:

- Sit, stand, walk, stoop, kneel, twist, crouch, and crawl
- Use hands to finger, handle, or feel objects, tools, or controls; and reach with hands and arms
- Talk, hear and communicate clearly

The employee must:

- Occasionally lift and move up to 25 pounds
- Be able to walk on uneven terrain up to one mile per day

Job Type: Part Time, Temporary

Job Location: Billings, MT; applicant must be willing to commute or relocate

Pay: From $50,000, dependent on experience

Schedule and Shift: Must be willing to work 30 hours per week within standard business hours

Benefits

- Flexible schedule
- Paid time off; 10 days per year, plus 11 federal holidays
- Professional development assistance
- Ability to work as an independent contractor

Compensation Package

- Technology allowance of $100 per month for internet, cell phone, and other needs

What Else You Need to Know
This job description is not meant to be all-inclusive. It is a description of the job as presently defined and is subject to revision at any time. This document is intended to describe the general nature and level of work being performed by individuals assigned to this position. This is not to be construed as an exhaustive list of all responsibilities, duties, and skills required. Individuals may be required to perform duties outside of their normal responsibilities, as needed.

Applicants must be authorized to work in the US, without employer-sponsorship. The CoC does not sponsor individuals for employment-based visas.

Position Title
Licensed Integrated Supportive Services Clinician (1.0 FTE)

About Us
The Yellowstone County Continuum of Care (CoC) is a coalition of leaders joining forces to reimagine our community response to homelessness. Our mission is to create sustainable pathways to safe and stable housing for people who are at risk of or actually experiencing homelessness in Yellowstone County. The shared vision of coalition members is a thriving community with accessible, safe shelter; affordable housing; compassionate neighboring; and a dedication to hope, unity and equity; where homelessness is brief, rare and non-recurring, and no one faces housing stability alone.

Job Purpose
The objective of the Licensed Integrated Supportive Services Clinician is to support the Coordinated Entry System (CES), its participants, the CES Coordinator, Program Manager, and CoC Board of Directors by:

1. Attending biweekly case conferencing and maintaining a list of Frequent Users of Systems Engagement (FUSE) that can be used to further prioritize supportive service needs;
2. Delivering targeted services to clients as assigned by CES Coordinator with input from participating community organizations and agencies;
3. Completing standardized assessments as needed when an influx in client populations exceeds community capacity;
4. Providing one-on-one guidance for case managers whose clients require a higher level of intervention than can typically be achieved by any one agency or CES as a whole;
5. Acting as a relief valve for challenging caseloads and overworked case managers by offloading demanding processes such as Medicaid Waivers, SOAR applications for SSI/SSDI, and other intensive case management needs;
6. Developing innovative partnerships to offer wraparound care and permanent housing where services are currently lacking;
7. Ensuring effective and consistent operation of CES and the Homeless Management Information System (HMIS);
8. Tracking client outcomes, collecting relevant data, prioritizing caseloads, augmenting referral mechanisms; and
9. Implementing client-focused, evidence-based practices and trauma-informed approaches to service delivery.

Job Responsibilities
50% of the Licensed Integrated Supportive Services Clinician position will be responsible for providing supportive services to clients within the Coordinated Entry System (CES) who need assistance beyond the capacity of a traditional case manager. Participating case managers in CES often have large caseloads and are unable to provide the targeted case management needed by many homeless individuals and families. This position would help relieve the shared burden on 17 partner agencies and organizations by accepting responsibility for time-intensive and/or highly-difficult tasks that require extensive case management, the services of a licensed clinician, and/or an extraordinary amount of follow up. Additionally, many people experiencing homelessness suffer from disabling mental illnesses, co-occurring substance use, trauma, and/or other medical issues. These individuals need access to immediate healthcare and a sustaining income, but the process of applying for SSI/SSDI is extensive. 50% of the position would help fill the gap by providing SSI/SSDI application assistance using the SOAR model to increase the likelihood that an eligible individual receives benefits most expediently.

Qualifications

- A Master's degree in social work with licensure as a practicing clinician (LCSW, LMFT, or similar) is required
- A minimum of four years of experience in social-work field is preferred
- Must be SOAR Certified or have a willingness to become SOAR Certified
- Applicants must be committed to trauma-informed approaches and Housing First policy
- Position requires being adept at communication with diverse individuals and groups
- Strong case management skills with an emphasis on client-focused outcomes
- Exceptional judgement with capacity to prioritize multiple tasks under minimal supervision
- Must be able to maintain client confidentiality at all times
- Working knowledge of CES and HMIS strongly preferred
- Understanding of the local community and resources available is desired
- Travel is occasionally required; applicant must have a valid driver's license and be able to operate motorized vehicles

Physical Requirements

The physical demands described represent those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to support individuals with disabilities.

The employee is regularly required to:

- Sit, stand, walk, stoop, kneel, twist, crouch, and crawl
- Use hands to finger, handle, or feel objects, tools, or controls; and reach with hands and arms
- Talk, hear and communicate clearly

The employee must:

- Occasionally lift and move up to 25 pounds
- Be able to walk on uneven terrain up to two miles per day

Job Type: Full Time (dependent on funding availability)

Job Location: Billings, MT; applicant must be willing to commute or relocate

Pay: From $75,000 per year, dependent on experience

Schedule and Shift: Must be willing to work 40 hours per week during standard business hours; occasional evening and weekend work may be required

Benefits

- Flexible schedule
- Paid time off; 10 days per year, plus 11 federal holidays
- Professional development assistance
- Ability to work as an independent contractor

Compensation Package

- Technology allowance of $100 per month for internet, cell phone, and other needs
- Retention bonus of $5,000 offered after completion of one year of employment/training

What Else You Need to Know

This job description is not meant to be all-inclusive. It is a description of the job as presently defined and is subject to revision at any time. This document is intended to describe the general nature and level of work being performed by individuals assigned to this position. This is not to be construed as an exhaustive list of all responsibilities, duties, and skills required. Individuals may be required to perform duties outside of their normal responsibilities, as needed.

Applicants must be authorized to work in the US, without employer-sponsorship. The CoC does not sponsor individuals for employment-based visas.

1. Organizations providing supportive services must ensure services are delivered equitably. A chronological waiting list, including the usage of date / time stamps, must be maintained for every service offered under HOME-ARP. This may differ from your organization's current waiting list policies and procedures. **Please describe your organization's ability to maintain and manage multiple waiting lists.**

To ensure equitable service delivery and adherence to HUD standards, all households follow the same steps when being evaluated for placement in the Coordinated Entry System (CES). Upon first visiting one of 17 Continuum of Care (CoC) "front door" agencies, a basic intake process is completed to determine the practicality of diverting someone from homelessness and CES entirely by providing one-time assistance to obtain permanent housing. Diversion can include help to pay off bad debt, matching funds for rent or utility deposits, move-in fees for sober living, or relocation assistance. The goal of this process is to provide rapid relief to households that are most likely to maintain housing stability for the foreseeable future. Presently, funding requests are granted in chronological order. To meet the City's HOME-ARP qualifications, all Diversion requests can be date/time stamped.

When diversion is not appropriate and/or a household needs additional support, a standardized assessment known as "Matching for Appropriate Placement" (MAP) is completed. This helps identify the number of barriers and complexity of the challenges that an individual or family faces in finding and maintaining permanent housing. Similar to Diversion requests, the MAP Assessment has a section where practitioners fill in the date. All data is then entered into the CoC's Homeless Management Information System (HMIS). Currently, a waitlist is not maintained for access to MAP assessments or HMIS, since any client who wishes to participate is expediently evaluated and receives services accordingly.

Once assessed, a data-driven process is used to prioritize CES clients for services based on the complexity of their need, with the most challenging cases being added to the CoC's "By Name List" (BNL). CES clients with fewer complexities receive a warm handoff to the most appropriate front door agency. All CES clients are also eligible for housing navigation services. Waitlists are not maintained for any of these services. Instead, staff from front door agencies meet biweekly for case conferencing to determine what is required to house each individual or family the most expediently, based on the unique circumstances of each household's case.

While several front door agencies maintain waiting lists for services, the CoC uses the Coordinated Entry System required by HUD to identify and prioritize clients for services based on the household's level of need. If the CoC's HOME-ARP request is fully approved, a waitlist could be added to evaluate and ensure equitable access to the specialized services and intensive case management offered by the Supportive Services Specialist. However, oversight from a Program Manager would be required to undertake this additional step, which goes above and beyond the current capacity of the CoC's existing contracted staff, which is limited to 0.75 FTE due to funding constraints.

2. Procedures for managing waiting lists may include information on handling referrals internally within an organization. **If multiple services or programs are offered at your organization, please describe your policies and procedures for internal program referrals for participants within the organization.**

The CoC's Diversion Fund is an extension of the Coordinated Entry System (CES), which is a collaborative effort of 17 partner organizations that is overseen by the CoC's CES Coordinator. Up to 72 case managers participate in biweekly case conferencing to prioritize services for households with the most complex needs, while also giving and accepting referrals to/from other CES front door agencies. All CES participants also agree to enter all data collected into the Homeless Management Information System (HMIS). These are the only programs currently offered by the CoC. Referrals to all programs often come from front door agencies who participate in CES, though anyone who is eligible for assistance is welcome to visit any of the 17 front door agencies to receive intake and assessment.

3. **Please describe your organization's understanding of housing discrimination and The Fair Housing Act.**

As an entity that works closely with HUD, the CoC has a strong working knowledge of this law and demonstrated success in its application through adoption of Housing First policies, among other evidence-based practices. The Fair Housing Act, 42 U.S.C. 3601 et seq., is clear that in most housing, it is illegal to discriminate against persons based on race, color, national origin, religion, sex, gender identity, sexual orientation, familial status, or disability. All programs and actions of the Yellowstone County Continuum of Care are aligned with HUD regulations, including the Fair Housing Act.

4. **Has your staff participated in any Fair Housing training in the last three years? If yes, please list training type(s) and date(s) of training:**

These are the housing trainings that CoC leadership and United Way staff have attended:

Title: Housing is Healthcare Sharing Summit
- Oct. 27, 2022
- Bozeman, MT
- Attendees: CoC Chair Kari Boiter and United Way Director of Impact Dean Wells

Title: Montana Legal Services Association (MLSA) Fair Housing Information Session
- Sept. 29, 2023
- UWYC Office
- Attendees: CoC Vista Abi Scherer and multiple UWYC staff

Title: Montana's Housing is Healthcare Peer Learning Exchange
- Jan. 22, 2024
- Virtual Meeting
- Attendees: CoC Chair Kari Boiter, CoC Board Member Patti Webster, UWYC Staff

Title: Housing is Healthcare Lunch and Learn

- April 28, 2022
- Virtual Webinar
- Attendees: CoC Chair Kari Boiter and United Way Director of Impact Dean Wells

Title: Permanent Supportive Housing Site Visit

- Nov. 7-9, 2023
- Boise ID
- Attendees: CoC Chair Kari Boiter, CoC Vice Chair Kody Christensen, CoC Board Members Patti Webster, Terri Todd, and MarCee Neary, UWCY Director of Impact Dean Wells, and nine other community leaders

Title: Immigrant Children Housing

- Jan. 18, 2024
- Virtual Webinar
- Attendees: UWYC Staff

5. Demonstrating long-term outcomes and participant success following a HOME-ARP funding allocation is crucial. **What procedures will your organization implement in order to collect follow-up data from participants?**

This is one reason why having both a Supportive Services Specialist and a Program Manager is critical to the success of the CoC's Coordinated Entry System (CES). Present funding allows for only 0.75 FTE to coordinate 17 participating agencies with up to 72 case managers meeting every other week. This position is also responsible for providing training and technical assistance to all CES participants, while also overseeing all data collected in Yellowstone County's Homeless Management Information System (HMIS). The CoC has further maximized this part-time, contracted position by serving up to 200 households on the By Name List at any given time. Unfortunately, we are unable to track those who fail to maintain contact, forcing a large number of clients to be exited from the program after 90 days without contact. The Program Manager position proposed in the CoC's HOME-ARP application would allow us to follow up with the majority of these clients to collect data and monitor long-term outcomes, which is something that is prohibited by current funding limitations. Additionally, the Supportive Services Specialist will allow the CoC to triage clients more effectively, offering additional supports to those who are unlikely to find and maintain housing without this extra help. The Supportive Services Specialist can also act as an overflow mechanism to assist front door agencies with delivery of assessments when client load is too great to safely or effectively manage. Finally, by increasing the size of the CoC's Diversion fund three-fold, designating a special supplemental fund for larger requests, and assigning a Program Manager to oversee this growing community asset, the CoC will be able to amplify the reach of a program that has long proven to be successful in the prevention of homelessness in Billings.

6. **How will you continue to serve clients after HOME-ARP funding is fully expended?** i.e. describe how your organization will provide aftercare services for program participants.

The CoC will continue to seek funds to maintain its Diversion program, as well as preserve and expand access to Supportive Services Specialist(s). Previously, the CoC has successfully sought and obtained funding from a variety of public and private sources including the City of Billings, Yellowstone County, federal emergency response programs, and local donors, with an overwhelming amount of in-kind support from community partners and individuals who care. With or without HOME-ARP, the CoC will continue to serve the community through its Coordinated Entry System and Homeless Management Information System. These services will offer continued support to clients who participate in HOME-ARP funded programming, no matter which HMIS-participating agency is funded.

7. Organizations will be required to use HMIS (Homeless Management Information System) to coordinate services and check for duplication of benefits. **Does your organization currently use HMIS? If not, is your organization willing to implement HMIS to meet program requirements?**

The CoC oversees all providers who currently use HMIS in Yellowstone County. CES Coordinator Tess Besaw trains all HMIS users in our region, provides technical assistance when required, and manages all data collected by HMIS users in the area. Assisting new HMIS users requires the CoC to expend time and resources, which it may or may not have, depending on funding availability. For example, if organizations who are not presently using HMIS are required to use this program to receive HOME-ARP funds, the CoC will require financial compensation to cover the increased costs. However, if the CoC's HOME-ARP request is granted, we expect the Program Manager will be able to offset some of Tess Besaw's workload, allowing for the time and effort necessary to onboard new HMIS users. Without the Program Manager position, the CoC is unable to absorb the workload required to onboard new HMIS users solely for the purpose of accessing HOME-ARP funding.

8. **After reviewing the additional questions / requirements / clarifications attached, would your organization like to adjust any of the supportive service activities that were proposed in your original application?**

The Program Coordinator position was designed to help administer the HOME-ARP grant and the programs funded by such. For clarity, we wish to amend the name of this position to Program Manager, with a job description that has been expanded to meet the requirements of the HOME-ARP program, discussed at the Community Development Board meeting in January. Similarly, given limitations on "reasonable and customary" compensation for positions created with HOME-ARP funding, we have adapted the Supportive Services Specialist to require licensure in the social work field. The term Specialist has also been replaced with Clinician, so the position title will now be Licensed Integrated Supportive Services Clinician. This position will remain 1.0 FTE with compensation remaining the same as well. However, the Program Manager

position has been adjusted to 0.75 FTE to reflect the increased capacity of the Diversion program, the extensive reporting requirements of HOME-ARP, the need to track clients beyond the initial service delivery date, and the potential need to onboard new HMIS users who receive HOME-ARP funding. We anticipate an increased need of up to $20,000 to cover this cost over the course of two years, after reducing the initial salary expectations slightly to what is reasonable and customary for the position.

United Way

- The City is unable to pay staff for time spent on community organizing (Program Coordinator position) and can only pay for staff time related to carrying out HOME-ARP support services for each identified and qualified beneficiary / household.

Please see revised job descriptions and additional questions for further clarification on the intent of this role.

- The job descriptions appear incomplete and do not include position requirements related to education, experience, etc. **Please update and submit.**

We have included updated job descriptions for both the Licensed Integrated Supportive Services Clinician and Program Manager positions.

- **Please describe how the Continuum of Care is related to the United Way on the organizational chart.**

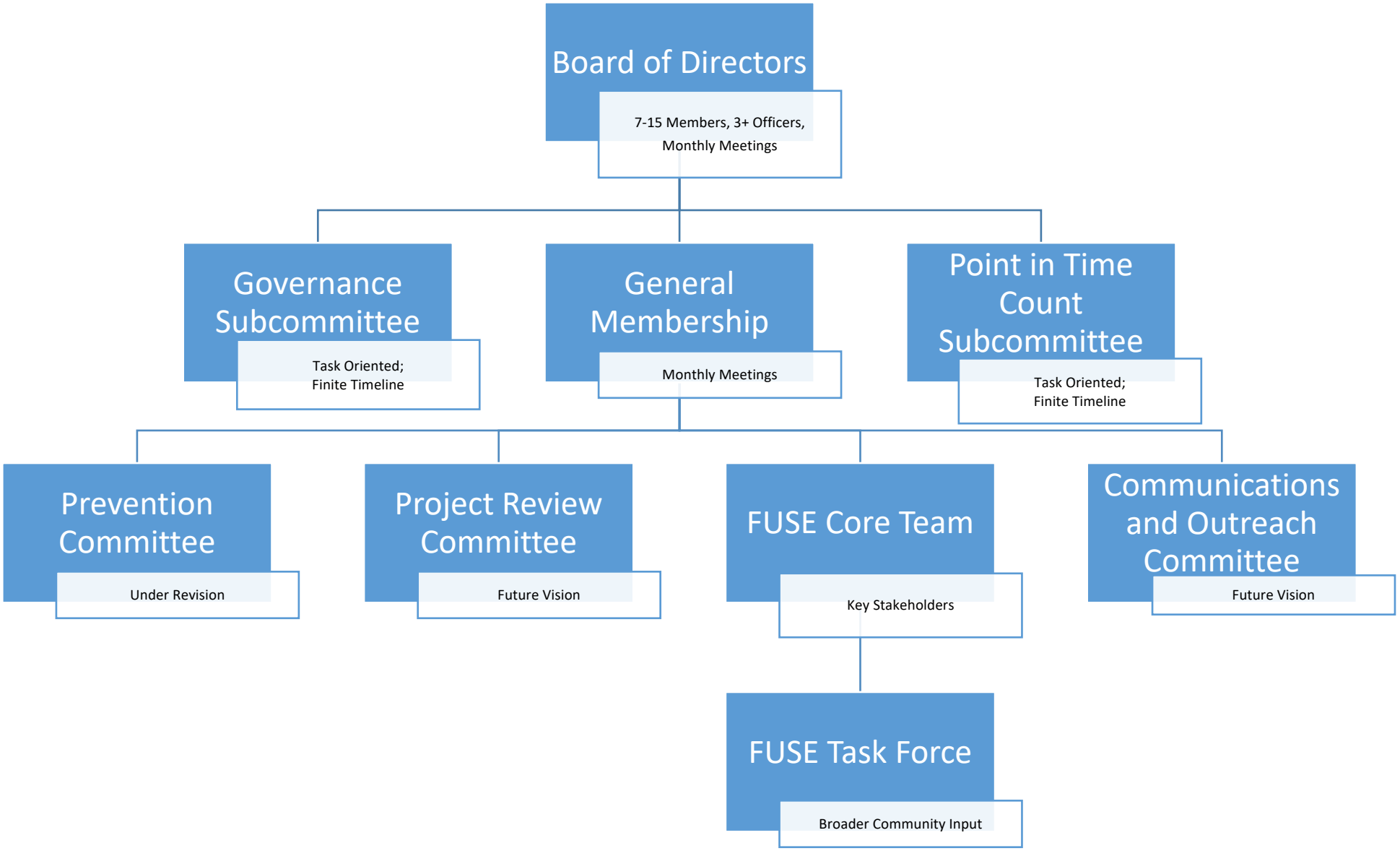
The CoC is one of the coalitions that United Way supports, so the CoC falls into the coalitions category on the UWYC organizational chart. This means that the CoC broadly falls under Dean Wells, Director of Operations, HR & Community Impact, and specifically under Community Impact Assistant Elizabeth Chappell. The organizational chart for the CoC is also attached for additional information on the governance and staffing structures of the coalition itself.

- **Is there a written agreement between the United Way and the Continuum of Care outlining essential duties and responsibilities? If so, please provide.**

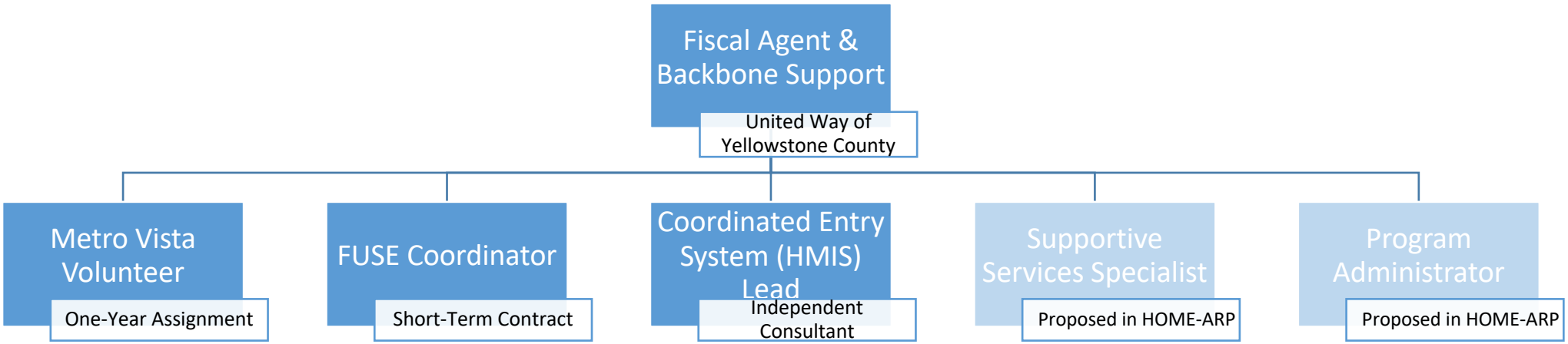
Attached is a document outlining the UWYC's commitment to the CoC.

YELLOWSTONE COUNTY CONTINUUM OF CARE **ORGANIZATIONAL STRUCTURE**

Governance Structure



Staffing Structure



The CoC is also seeking a full time Executive Director

UWYC Commitment to CoC Overview

United Way of Yellowstone County (UWYC) has been a longtime supporter of the Continuum of Care (CoC). Below is an overview of this commitment.

Fiscal Agent

UWYC serves as the Fiscal Agent for the CoC on multiple projects and funding opportunities.

UWYC Fiscal Agent Role	
	Duties
Grants & Funds Development	UWYC supports the CoC with securing grants and other funding. Specific support includes: • Researching grants and funding opportunities. • Developing applications and proposals for funding. • Serving as the official applicant.
Grants & Funds Management	UWYC receives grants, donations, and other funds on behalf of the CoC. UWYC maintains responsibility for these grant and funding requirements. Duties include: • Maintaining Generally Accepted Accounting Principles. • Distributing funds as directed by the CoC. • Assuring funding is spent in accordance with funding requirements. • Completing reporting requirements. • Addressing amendments and other funding needs. • Completing close out processes, such as final reporting and reconciliation.
Contractor Management	UWYC engages with and manages contractors for specific CoC projects and programs. This support includes: • Developing and distributing Requests For Proposals. • Entering into contracts with contractors. • Processing payments to contractors. • Financial tracking and maintenance of contracts.

Backbone Support

UWYC also provides Backbone support to the CoC. This support is meant to fill gaps and empower the coalition to complete their mission.

UWYC Backbone Role	
	Duties
Basic Operations Support	UWYC provides basic support to facilitate operations of the CoC. This includes: • Organizing meetings. • Maintaining and updating contacts, memberships, and databases. • Facilitating communication among members.
Other Support	Upon request, UWYC may also provide other support, such as: • Helping with special projects and needs as they arise. • Organizing group trips and events. • Developing and conducting presentations.