

#6

COMPLETE

Collector: Copy of Web Link 1 (Web Link)
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IP Address: 71.207.57.126

Page 1: Qualifications, Experience, & Capacity

Q1**Yes**

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

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%20Bylaws%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.

CXR3JHWM587

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

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 devices 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**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.

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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.

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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.

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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

Yes

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.

Q29

Yes

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

Q30

Yes

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

Q31

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

Denise Jordan

Q32

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

Request for Qualification - Part 1 Submittal Date

#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**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.

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**Yes**

Is the program location within the Billings city limits?

Q5**At Risk of Homelessness, as defined in 24 CFR 91.5**

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

Q6

Homeless Prevention Services,
Housing Counseling Services (must be an HUD approved)

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

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

Yes

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

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

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 were 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. (1,000 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. (1,000 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

Yes

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)

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

No

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.

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%20Bylaws%202022.pdf (1.1MB)

Q30

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

Denise Jordan

Q31

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

HOME-ARP Request for Qualifications - Part 2 Submittal
Date

**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.

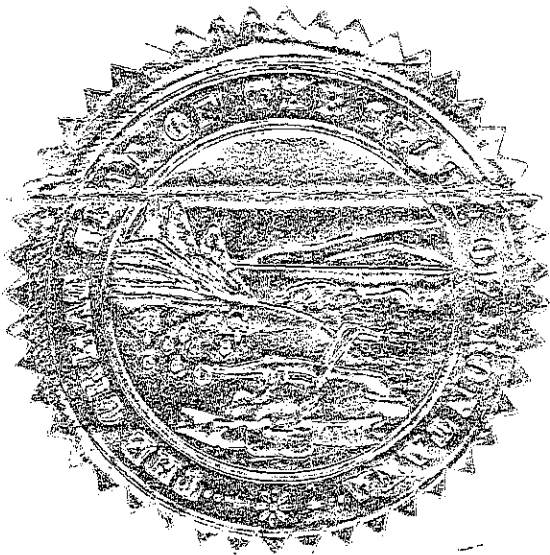
NOW, THEREFORE, I, FRANK MURRAY, as such Secretary of State, by virtue of the authority vested in me by law, hereby issue this Certificate of Amendment to the Certificate of Incorporation of

____ 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. Marcell
Its President

By Dorothy S. 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.

(NOTARIAL SEAL)

James M. Thompson
Notary Public for the State of Montana
Residing at Billings, Montana
My commission expires July 26, 1977

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 to 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 party 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 to 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
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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
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Net Assets	2,329,526
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Liabilities and Fund Balance	\$ 11,390,923
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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 temporarily restricted net asset segregations. Thus, the comparability 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
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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
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Increase in Net Assets	70,756
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Beginning Net Assets	2,258,770
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Net Assets at Year-to-Date	\$ 2,329,526
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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 temporarily restricted net asset segregations. Thus, the comparability 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 functional 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 1987
MAR 3 0 1987

IN REPLY REFER TO
Form L-17B
Code 414:ME
HEL:EO:67-11

PURPOSE Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Helena, Montana	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input type="checkbox"/> YES <input checked="" type="checkbox"/> 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 1 9 1978 In reply refer to: EF/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's 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
WoRC Case Manager

Billings, Montana
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
Childcare Eligibility Specialist/LIEAP Client Service Worker

Billings, Montana
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
Minor in Early Childhood Studies

Billings, Montana

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

Denise Jordan

FUNCTIONAL RESPONSIBILITIES

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

DISTRICT 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 ADMINISTRATION

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 position.

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.

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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.

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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	Leadership Coaching	Extensive Customer Service
Microsoft Project	Commercial Sets/Shoots	Training/Job Coaching
Bookkeeping	Fundraising	Recruitment/Hiring
Project Management	Grant writing	QRA Suicide Prevention
Management	Public Speaking	SERV Safe Certified
Advertising	Human Resource	Research
Adobe Photoshop	Billing/Filing	Youth Protection Training
WordPress	Windows	OMB
Bartender	Mailchimp	Bookkeeping
Email System	Training	Effective Communication
Team Player	Facebook	Program Development
Outlook	Budgeting	Employee Retention
HAPPY System	CDS	ServicePoint
NSPIRE		

Shanna Fredrickson

FUNCTIONAL RESPONSIBILITIES

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

Montana 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 SOFTWARE

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

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditor's Report -----	1 to 3
FINANCIAL STATEMENTS	
Statements of Financial Position -----	4 and 5
Statements of Activities -----	6
Statements of Functional Expenses -----	7 and 8
Statements of Cash Flows -----	9 and 10
Notes to the Financial Statements -----	11 to 26
Supplemental Schedules	
Statements of Net Assets and/or Statements of Revenues, Expenses, and Changes in Net Assets	
Notes to the Supplemental Schedules -----	27
Community Services Block Grant -----	28
FEMA – Big Horn County -----	29
Wheels to Work -----	30
Yellowstone County Supplemental Nutrition Assistance	
Employment and Training Program -----	31
Yellowstone County Pathways Program -----	32
Yellowstone County Pathways Employment Services -----	33
Yellowstone County Pathways Financial Security -----	34
Combo Counties Pathways Program -----	35
Big Horn County Pathways Program -----	36
Big Horn County Pathways Employment Services -----	37
Big Horn County Pathways Financial Security -----	38
Child Care and Development Block Grant -----	39 to 41
Child and Adult Care Food Program -----	42
Weatherization Assistance -----	43 to 46
Northwestern Energy Free Weatherization -----	47

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL

TABLE OF CONTENTS, Continued

Supplemental Schedules, Continued

Statements of Net Assets and/or Statements of Revenues, Expenses, and Changes in Net Assets, Continued

	<u>Page(s)</u>
Furnace and Water Heater Safety & Efficiency Program -----	48
Energy Share MDU Weatherization -----	49
Low Income Energy Assistance Program -----	50
Energy Share Fuel Fund -----	51
Workforce Investment Act – Youth -----	52
Workforce Investment Act – Youth Carryover -----	53
HOPE 3 Sales Fund -----	54
Section 8 Housing Program -----	55
HOPWA Renewal Grant -----	56
HOPWA Plus Grant -----	57
Montana HomeOwnership Network Housing Counseling -----	58
Harmony House – Runaway Homeless Youth -----	59
Montana HomeOwnership Network Application Assistance -----	60
VITA Program -----	61

Single Audit Section

Schedule of Expenditures of Federal Awards -----	62 to 67
Notes to the Schedule of Expenditures of Federal Awards -----	68
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 <i>Government Auditing Standards</i> -----	69 and 70
Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance -----	71 and 73
Summary Schedule of Findings and Questioned Costs -----	74 and 75
Agency’s Response to Finding -----	76 and 77

INDEPENDENT AUDITOR'S REPORT

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.

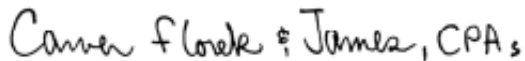
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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
		<u> </u>	<u> </u>
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		<u>873,652</u>	<u>1,019,312</u>
TOTAL CURRENT ASSETS	\$	<u>2,191,995</u>	<u>2,205,296</u>
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		<u>444,964</u>	<u>234,346</u>
TOTAL LAND, BUILDING, AND EQUIPMENT	\$	<u>994,113</u>	<u>822,152</u>
OTHER NON-CURRENT ASSETS			
Loans receivable, net of allowance of \$27,051 and \$38,646 as of June 30, 2022 and 2021 respectively	\$	<u>0</u>	\$ <u>0</u>
TOTAL ASSETS	\$	<u><u>3,186,108</u></u>	<u><u>3,027,448</u></u>

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

	<u>2022</u>	<u>2021</u>
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	<u>75,261</u>	<u>98,961</u>
TOTAL CURRENT LIABILITIES	\$ 927,338	\$ 1,040,912
LONG-TERM DEBT, net of current portion	<u>0</u>	<u>72,025</u>
TOTAL LIABILITIES	<u>\$ 927,338</u>	<u>\$ 1,112,937</u>
NET ASSETS		
Net assets, without donor restrictions		
Undesignated	\$ 1,517,119	\$ 1,431,436
Grant designated	<u>444,964</u>	<u>234,346</u>
	1,962,083	1,665,782
Net assets, with donor restrictions	<u>\$ 296,687</u>	<u>\$ 248,729</u>
TOTAL NET ASSETS	\$ 2,258,770	\$ 1,914,511
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 3,186,108</u></u>	<u><u>\$ 3,027,448</u></u>

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	<u>\$ 361,367</u>	<u>\$ 2,279,340</u>	<u>\$ 2,417,687</u>	<u>\$ 1,765,799</u>	<u>\$ 2,421,219</u>	<u>\$ 9,245,412</u>
Fundraising activities	<u>\$ 250</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 250</u>
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	<u>\$ 65,991</u>	<u>\$ 168,326</u>	<u>\$ 139,155</u>	<u>\$ 257,103</u>	<u>\$ 195,219</u>	<u>\$ 825,794</u>
TOTAL EXPENSES	<u><u>\$ 427,608</u></u>	<u><u>\$ 2,447,666</u></u>	<u><u>\$ 2,556,842</u></u>	<u><u>\$ 2,022,902</u></u>	<u><u>\$ 2,616,438</u></u>	<u><u>\$ 10,071,456</u></u>

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

	<u>2022</u>	<u>2021</u>
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	<u>(3,055)</u>	<u>(2,238)</u>
Net cash flows from operating activities	\$ <u>527,468</u>	\$ <u>(25,486)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for Purchase of Equipment	\$ <u>(309,368)</u>	\$ <u>(216,444)</u>
Net cash flows from investing activities	\$ <u>(309,368)</u>	\$ <u>(216,444)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments on long-term debt	\$ (95,725)	\$ (63,981)
Loan Proceeds Received	<u>0</u>	<u>202,150</u>
Net cash flows from financing activities	\$ <u>(95,725)</u>	\$ <u>138,169</u>
Net change in cash and cash equivalents	\$ 122,375	\$ (103,761)
Cash and cash equivalents, beginning of year	<u>1,097,077</u>	<u>1,200,838</u>
Cash and cash equivalents, end of year	<u><u>\$ 1,219,452</u></u>	<u><u>\$ 1,097,077</u></u>

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 ACTIVITIES

	<u>2022</u>	<u>2021</u>
Change in total net assets	\$ 344,259	\$ 3,951
<i>Adjustments to reconcile change in net assets to net cash flows from operating activities:</i>		
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	<u>(61,077)</u>	<u>38,149</u>
Net cash flows from operating activities	<u>\$ 527,468</u>	<u>\$ (25,486)</u>

The accompanying notes are an integral part of these financial statements

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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)

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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.

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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.

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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.

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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.

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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:

	<u>2022</u>	<u>2021</u>
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	<u>(296,687)</u>	<u>(248,729)</u>
 Total financial assets available	 \$ <u>1,855,040</u>	 \$ <u>1,917,167</u>

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.

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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.

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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.

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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	<u>(38,646)</u>
Financing Receivables, Net, at June 30, 2021	<u>\$ 0</u>
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	<u>0</u>
Financing Receivables, Net, at June 30, 2020	<u>\$ 0</u>
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	<u>(27,051)</u>
Financing Receivables, Net, June 30, 2022	<u>\$ 0</u>
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	<u>0</u>
Financing Receivables, Net, June 30, 2022	<u>\$ 0</u>

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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, Collateralized	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

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

NOTE 4. LOANS RECEIVABLE (CONTINUED)

An analysis of impaired loans for the years ended June 30, 2022 and 2021 is as follows:

		<u>Recorded Investment</u>		<u>Unpaid Principal Balance</u>		<u>Related Allowance</u>		<u>Average Recorded Investment</u>		<u>Interest Income Recognized</u>
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.

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
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	Equipment 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	<u>\$ 127,948</u>	<u>\$ 1,234,129</u>	<u>\$ 1,558,668</u>	<u>\$ 697,979</u>	<u>\$ 77,820</u>	<u>\$ 239,002</u>
Accumulated Depreciation						
Balance July 1, 2021	\$ 127,854	\$ 747,393	\$ 1,321,113	\$ 606,267	\$ 77,820	\$ 0
Additions	0	81,458	17,152	38,797	0	0
Deletions	0	(39,686)	(15,217)	(21,518)	0	0
Balance, June 30, 2022	<u>\$ 127,854</u>	<u>\$ 789,165</u>	<u>\$ 1,323,048</u>	<u>\$ 623,546</u>	<u>\$ 77,820</u>	<u>\$ 0</u>
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	<u>\$ 127,948</u>	<u>\$ 981,739</u>	<u>\$ 1,556,593</u>	<u>\$ 719,497</u>	<u>\$ 77,820</u>	<u>\$ 239,002</u>
Accumulated Depreciation						
Balance July 1, 2020	\$ 127,854	\$ 721,588	\$ 1,305,257	\$ 567,470	\$ 77,820	\$ 0
Additions	0	25,805	15,856	38,797	0	0
Deletions	0	0	0	0	0	0
Balance, June 30, 2022	<u>\$ 127,854</u>	<u>\$ 747,393</u>	<u>\$ 1,321,113</u>	<u>\$ 606,267</u>	<u>\$ 77,820</u>	<u>\$ 0</u>

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.

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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:

	<u>2022</u>	<u>2021</u>
Deferred revenue and support, beginning of year	\$ 123,695	\$ 85,546
Grant awards received	14,540,652	17,384,528
Grant awards expended	<u>(9,710,974)</u>	<u>(10,332,462)</u>
Gross deferred revenues and support	4,953,373	7,137,612
Amounts not received in cash	<u>(4,890,755)</u>	<u>(7,013,917)</u>
Net deferred revenues and support, end of year	<u>\$ 62,618</u>	<u>\$ 123,695</u>

NOTE 7. LONG-TERM DEBT

Long-term debt at June 30, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
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	<u>71,511</u>	<u>152,685</u>
	75,261	170,986
Less current portion	<u>(75,261)</u>	<u>(98,961)</u>
	<u>\$ 0</u>	<u>\$ 72,025</u>

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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	<u>\$ 75,261</u>

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.

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For 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	\$	<u><u>17,815</u></u>

DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended June 30, 2022 and 2021

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):

	<u>2022</u>	<u>2021</u>
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 assistance	<u>54,675</u>	<u>72,504</u>
 Total Financial Assistance	 14,098,485	 10,979,840
Crow reservation food distribution	<u>99,030</u>	<u>92,814</u>
 Total financial and commodity services	 \$ <u><u>14,197,515</u></u>	 \$ <u><u>11,072,654</u></u>

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 in 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

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

COMMUNITY SERVICES BLOCK GRANT

GRANT PERIOD: January 1, 2020 to August 31, 2021

GRANT NUMBER: DPHHS 20-028-10005-0

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 500,300	\$ 500,300
Equipment & Space Rental Revenue		23,312
Interest Income		156
In Kind		<u>444</u>
TOTAL REVENUE	<u>500,300</u>	<u>524,211</u>
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		<u>444</u>
TOTAL EXPENSES	<u>500,300</u>	<u>524,211</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>
NET ASSETS AT 01/01/20		<u>0</u>
NET ASSETS AT 08/31/21		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant- Big Horn County	\$ 4,553	\$ 4,553
TOTAL REVENUES	<u>4,553</u>	<u>4,553</u>
EXPENSES		
Direct Food	4,462	4,462
Program Cost	<u>91</u>	<u>229</u>
TOTAL EXPENSES	<u>4,553</u>	<u>4,691</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(138)</u>
TRANSFER IN		<u>138</u>
NET ASSETS AT 01/01/20		<u>0</u>
NET ASSETS AT 10/31/21		<u>0</u>

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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

WHEELS TO WORK

GRANT PERIOD: July 1, 2021 to June 30, 2022

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant - United Way	\$ 18,750	\$ 18,750
Grant	<u>39,225</u>	<u>43,995</u>
TOTAL REVENUES	<u>57,975</u>	<u>62,745</u>
EXPENSES		
Salaries & Fringe Benefits	24,286	17,347
Program Operations	4,269	2,866
Administrative Expenses	4,300	3,386
Direct Supportive Services	<u>25,120</u>	<u>39,146</u>
TOTAL EXPENSES	<u>57,975</u>	<u>62,745</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>
NET ASSETS AT 07/01/21		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 302,035	\$ 159,372
TOTAL REVENUES	<u>302,035</u>	<u>159,372</u>
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	<u>31,595</u>	<u>23,366</u>
TOTAL EXPENSES	<u>302,035</u>	<u>159,402</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(30)</u>
TRANSFER IN		<u>30</u>
NET ASSETS AT 10/01/20		<u>0</u>
NET ASSETS AT 09/30/21		<u>0</u>

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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 PROGRAM

GRANT PERIOD: July 1, 2020 to June 30, 2022

GRANT NUMBER: TANF 21-022-28022-0

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 2,702,960	\$ 2,123,938
Other/Equipment Revenues		599
TOTAL REVENUES	<u>2,702,960</u>	<u>2,124,537</u>
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	<u>341,784</u>	<u>301,660</u>
TOTAL EXPENSES	<u>2,702,960</u>	<u>2,124,792</u>
REVENUE UNDER EXPENSES	<u>0</u>	<u>(254)</u>
TRANSFER IN		<u>254</u>
NET ASSETS AT 07/01/20		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 360,434	\$ 137,839
TOTAL REVENUES	<u>360,434</u>	<u>137,839</u>
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	<u>17,340</u>	<u>12,198</u>
TOTAL EXPENSES	<u>360,434</u>	<u>137,839</u>
REVENUE UNDER EXPENSES	<u>0</u>	<u>0</u>
NET ASSETS AT 07/01/20		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 70,000	\$ 48,318
TOTAL REVENUES	<u>70,000</u>	<u>48,318</u>
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	<u>9,718</u>	<u>5,700</u>
TOTAL EXPENSES	<u>70,000</u>	<u>48,318</u>
REVENUE UNDER EXPENSES	<u>0</u>	<u>0</u>
NET ASSETS AT 07/01/20		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ <u>138,586</u>	\$ <u>60,036</u>
TOTAL REVENUES	<u>138,586</u>	<u>60,036</u>
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	<u>15,416</u>	<u>8,132</u>
TOTAL EXPENSES	<u>138,586</u>	<u>60,048</u>
REVENUE (OVER) UNDER EXPENSES	<u>0</u>	<u>(11)</u>
TRANSFER IN		<u>11</u>
NET ASSETS AT 07/01/20		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 940,004	\$ 642,355
Equipment/Vehicle Revenues		4,521
TOTAL REVENUES	<u>940,004</u>	<u>646,877</u>
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	<u>114,644</u>	<u>87,139</u>
TOTAL EXPENSES	<u>940,004</u>	<u>654,945</u>
REVENUE UNDER EXPENSES	<u>0</u>	<u>(8,068)</u>
TRANSFER IN		<u>8,068</u>
NET ASSETS AT 07/01/20		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 98,914	\$ 10,736
Revenue Sources		
	<u>98,914</u>	<u>10,736</u>
TOTAL REVENUES	<u>98,914</u>	<u>10,736</u>
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	<u>1,630</u>	<u>798</u>
	<u>98,914</u>	<u>10,737</u>
TOTAL EXPENSES	<u>98,914</u>	<u>10,737</u>
REVENUE UNDER EXPENSES	<u>0</u>	<u>(1)</u>
TRANSFER IN		<u>1</u>
NET ASSETS AT 07/01/20		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

BIG HORN COUNTY PATHWAYS FINANCIAL SECURITY

GRANT PERIOD: July 1, 2020 to June 30, 2022

GRANT NUMBER: TANF 21-022-28022-0

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 55,176	\$ 42,213
	<u>55,176</u>	<u>42,213</u>
TOTAL REVENUES	<u>55,176</u>	<u>42,213</u>
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
	<u>55,176</u>	<u>42,213</u>
TOTAL EXPENSES	<u>55,176</u>	<u>42,213</u>
REVENUE UNDER EXPENSES	<u>0</u>	<u>0</u>
NET ASSETS AT 07/01/20		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

CHILD CARE AND DEVELOPMENT BLOCK GRANT
CHILD CARE SERVICES

GRANT PERIOD: October 1, 2020 to September 30, 2021

GRANT NUMBER: DPHHS 2125CCRR0070

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 1,445,613	\$ 1,025,734
Fee For Service Revenues		6,629
Equipment /Vehicle Rental Revenues		793
In-Kind		1,026
	<u>1,445,613</u>	<u>1,034,182</u>
TOTAL REVENUE		
	<u>1,445,613</u>	<u>1,034,182</u>
EXPENSES		
Salaries & Fringe Benefits	696,288	694,057
Program Operations	593,199	224,868
Administration	156,126	162,297
In-Kind		1,026
	<u>1,445,613</u>	<u>1,082,247</u>
TOTAL EXPENSES		
	<u>1,445,613</u>	<u>1,082,247</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(48,065)</u>
TRANSFER IN		<u>48,065</u>
NET ASSETS AT 10/01/20		<u>0</u>
NET ASSETS AT 09/30/21		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 187,652	\$ 108,419
Carryover	163,327	147,330
Other Revenues		20,999
Equipment Lease/Rental Revenue	<u> </u>	<u>5,430</u>
TOTAL REVENUE	<u>350,979</u>	<u>282,178</u>
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	<u> </u>	<u>20,999</u>
TOTAL EXPENSES	<u>350,979</u>	<u>282,177</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>1</u>
TRANSFER OUT		<u>(1)</u>
NET ASSETS AT 10/01/20		<u>0</u>
NET ASSETS AT 09/30/21		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ <u>1,452,860</u>	\$ <u>877,904</u>
TOTAL REVENUE	<u>1,452,860</u>	<u>877,904</u>
EXPENSES		
Salaries & Fringe Benefits	28,860	9,562
Program Operations		1,693
Administration		1,603
Scholarships	<u>1,424,000</u>	<u>865,046</u>
TOTAL EXPENSES	<u>1,452,860</u>	<u>877,904</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>
NET ASSETS AT 10/01/20		<u>0</u>
NET ASSETS AT 09/30/21		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Operating Grant	\$ 57,600	\$ 46,340
Food Grant	<u>239,897</u>	<u>239,897</u>
TOTAL REVENUE	<u>297,497</u>	<u>286,237</u>
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	<u>1,773</u>	<u>1,773</u>
TOTAL EXPENSES	<u>297,497</u>	<u>288,014</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(1,777)</u>
TRANSFER IN		<u>1,777</u>
NET ASSETS AT 10/01/20		<u>0</u>
NET ASSETS AT 09/30/21		<u>0</u>

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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

DOE - WEATHERIZATION

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANT NUMBER: 21-028-30025-0

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant - DOE	\$ <u>284,230</u>	\$ <u>224,821</u>
TOTAL REVENUES	<u>284,230</u>	<u>224,821</u>
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	<u>40,331</u>	<u>17,503</u>
TOTAL EXPENSES	<u>284,230</u>	<u>224,868</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(47)</u>
TRANSFER IN		<u>47</u>
NET ASSETS AT 07/01/21		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant-	\$ <u>55,690</u>	\$ <u>55,690</u>
TOTAL REVENUES	<u>55,690</u>	<u>55,690</u>
EXPENSES		
Program Operations	42,506	44,449
Travel & Training	2,571	2,571
Health and Safety	5,333	5,333
Administrative Expenses	<u>5,279</u>	<u>5,279</u>
TOTAL EXPENSES	<u>55,690</u>	<u>57,633</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(1,943)</u>
TRANSFER IN		<u>1,943</u>
NET ASSETS AT 07/01/21		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

WEATHERIZATION ASSISTANCE

GRANT PERIOD: July 1, 2020 to September 30, 2021

GRANT NUMBER: 20-028-16005-0

	BUDGET	LIEAP ACTUAL
REVENUE		
Grant	\$ 587,571	\$ 542,513
Contributions/Donations		1,265
TOTAL REVENUE	<u>587,571</u>	<u>543,778</u>
EXPENSES		
Program Operations	528,814	493,874
Administrative Expenses	<u>58,757</u>	<u>50,007</u>
TOTAL EXPENSES	<u>587,571</u>	<u>543,881</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(103)</u>
TRANSFER IN		<u>103</u>
NET ASSETS AT 07/01/20		<u>0</u>
NET ASSETS AT 09/30/21		<u>0</u>

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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

WEATHERIZATION ASSISTANCE

GRANT PERIOD: July 1, 2020 to September 30, 2021

GRANT NUMBER: 20-028-16011-0

	LIEAP - CROW	
	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ <u>93,188</u>	\$ <u>93,188</u>
TOTAL REVENUE	<u>93,188</u>	<u>93,188</u>
EXPENSES		
Program Operations	83,869	122,983
Administrative Expenses	<u>9,319</u>	<u>11,172</u>
TOTAL EXPENSES	<u>93,188</u>	<u>134,155</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(40,967)</u>
TRANSFER IN		<u>40,967</u>
NET ASSETS AT 07/01/20		<u>0</u>
NET ASSETS AT 09/30/21		<u>0</u>

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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

NORTHWESTERN ENERGY FREE WEATHERIZATION

CONTRACT PERIOD: January 1, 2021 to December 7, 2021

CONTRACT NUMBER: 21-028-33005-0

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Contract	\$ <u>37,874</u>	\$ <u>37,874</u>
TOTAL REVENUES	<u>37,874</u>	<u>37,874</u>
EXPENSES		
Program Operations	21,019	30,297
Health & Safety	4,358	0
Production Overhead	<u>12,497</u>	<u>12,497</u>
TOTAL EXPENSES	<u>37,874</u>	<u>42,794</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(4,920)</u>
TRANSFER IN		<u>4,920</u>
NET ASSETS AT 01/01/21		<u>0</u>
NET ASSETS AT 12/07/21		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ <u>50,000</u>	\$ <u>0</u>
TOTAL REVENUES	<u>50,000</u>	<u>0</u>
EXPENSES		
Furnace & Water Heater Assistance	43,478	
Administrative Expenses	<u>6,522</u>	<u>25</u>
TOTAL EXPENSES	<u>50,000</u>	<u>25</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(25)</u>
TRANSFER IN		<u>25</u>
NET ASSETS AT 07/01/21		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

ENERGY SHARE-MDU WEATHERIZATION

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANTOR: Energy Share of Montana MDU Weatherization

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ <u>25,000</u>	\$ <u>9,279</u>
TOTAL REVENUES	<u>25,000</u>	<u>9,279</u>
EXPENSES		
Program Operations	21,739	8,211
Administrative Expenses	<u>3,261</u>	<u>21</u>
TOTAL EXPENSES	<u>25,000</u>	<u>8,232</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>1,047</u>
TRANSFER OUT		<u>(1,047)</u>
NET ASSETS AT 07/01/21		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

LIEAP ENERGY ASSISTANCE ADMIN - CARES Act

GRANT PERIOD: May 1, 2020 to September 30, 2021

GRANT NUMBER: 20-028-19065-0

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ <u>68,507</u>	\$ <u>66,097</u>
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	<u>9,246</u>	<u>10,271</u>
TOTAL EXPENSES	<u>68,507</u>	<u>66,097</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>
NET ASSETS AT 05/01/20		<u>0</u>
NET ASSETS AT 09/30/21		<u>0</u>

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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

ENERGY SHARE FUEL FUND

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANTOR: Energy Share of Montana

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 711,777	\$ 199,718
Grant Service Fees		<u>35,110</u>
TOTAL REVENUE	<u>711,777</u>	<u>234,828</u>
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		<u>4,301</u>
TOTAL EXPENSES	<u>711,777</u>	<u>225,367</u>
REVENUE OVER EXPENSES	<u>0</u>	<u>9,461</u>
TRANSFER OUT		<u>(9,461)</u>
NET ASSETS AT 07/01/21		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

WORKFORCE INVESTMENT ACT - YOUTH

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANT NUMBER: DOL DLISFY20CONWSD_100 Amendment #4

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 293,671	\$ 249,036
Equipment Lease/Rental Revenue		<u>1</u>
TOTAL REVENUE	<u>293,671</u>	<u>249,038</u>
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	<u>76,431</u>	<u>83,880</u>
TOTAL EXPENSES	<u>293,671</u>	<u>249,038</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>
NET ASSETS AT 07/01/21		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

WORKFORCE INVESTMENT ACT - YOUTH CARRYOVER

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANT NUMBER: DOL DLISFY20CONWSD_100 -5

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ <u>42,836</u>	\$ <u>42,836</u>
TOTAL REVENUE	<u>42,836</u>	<u>42,836</u>
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	<u>13,600</u>	<u>19,499</u>
TOTAL EXPENSES	<u>42,836</u>	<u>45,416</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(2,580)</u>
TRANSFER IN		<u>2,580</u>
NET ASSETS AT 07/01/21		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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**DISTRICT 7 HUMAN RESOURCES DEVELOPMENT COUNCIL
SUPPLEMENTAL SCHEDULES, CONTINUED
For the Year Ended June 30, 2022**

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	<u>8,878</u>
TOTAL ASSETS	<u>76,317</u>

LIABILITIES AND NET ASSETS

LIABILITIES	<u>0</u>
TOTAL LIABILITIES	<u>0</u>
NET ASSETS	
Unrestricted Net Assets	<u>76,317</u>
TOTAL LIABILITIES AND NET ASSETS	<u>76,317</u>

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2022

REVENUES	
Interest Revenue	\$ <u>0</u>
TOTAL REVENUE	<u>0</u>
EXPENSES	
House Depreciation	<u>4,166</u>
TOTAL EXPENSES	<u>4,166</u>
REVENUE OVER (UNDER) EXPENSES	(4,166)
NET ASSETS AT 07/01/21	<u>80,483</u>
NET ASSETS AT 06/30/22	<u>76,317</u>

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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

SECTION 8 HOUSING PROGRAM

GRANT PERIOD: July 1, 2021 to June 30, 2022

GRANT NUMBER: 22-745-0005

	<u>CONTRACT</u>	<u>ACTUAL</u>
REVENUE		
Contract Fee for Service	\$ 78,167	\$ 82,102
CSBG Enhancement	<u>10,048</u>	
TOTAL REVENUES	88,215	82,102
EXPENSES		
Salaries & Fringe Benefits	55,681	43,140
Program Operations	22,632	13,357
Administrative Expenses	<u>9,902</u>	<u>8,817</u>
TOTAL EXPENSES	<u>88,215</u>	<u>65,314</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>16,788</u>
TRANSFER OUT		<u>(16,788)</u>
NET ASSETS AT 07/01/21		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

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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

HOPWA RENEWAL GRANT

GRANT PERIOD: September 1, 2020 to October 31, 2021

GRANT NUMBER: 21-028-52002-0

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 121,052	\$ 96,476
	<u>121,052</u>	<u>96,476</u>
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
	<u>121,052</u>	<u>98,183</u>
TOTAL EXPENSES	121,052	98,183
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(1,707)</u>
TRANSFER IN		<u>1,707</u>
NET ASSETS AT 09/01/20		<u>0</u>
NET ASSETS AT 10/31/21		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 232,279	\$ 232,279
	<u>232,279</u>	<u>232,279</u>
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
	<u>232,279</u>	<u>232,732</u>
TOTAL EXPENSES	232,279	232,732
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>(453)</u>
TRANSFER IN		<u>453</u>
NET ASSETS AT 09/01/20		<u>0</u>
NET ASSETS AT 10/21/21		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Neighborworks Support	\$ <u>76,768</u>	\$ <u>34,759</u>
TOTAL REVENUES	<u>76,768</u>	<u>34,759</u>
EXPENSES		
Housing Counseling Support	76,768	34,759
Administrative Support	<u> </u>	<u> </u>
TOTAL EXPENSES	<u>76,768</u>	<u>34,759</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>
NET ASSETS AT 04/01/21		<u>0</u>
NET ASSETS AT 03/31/22		<u>0</u>

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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

HARMONY HOUSE--RUNAWAY HOMELESS YOUTH

GRANT PERIOD: September 30, 2020 to September 28, 2021

GRANT NUMBER: 90CX7083-04-00

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 194,650	\$ 186,507
Contributions		100
Space Rental Revenue		<u>100</u>
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	<u>21,293</u>	<u>19,474</u>
TOTAL EXPENSES	<u>194,650</u>	<u>186,707</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>
NET ASSETS AT 09/30/20		<u>0</u>
NET ASSETS AT 09/28/21		<u>0</u>

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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

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 13,104	\$ 13,104
Contract fee for service		<u>37,277</u>
TOTAL REVENUES	<u>13,104</u>	<u>50,381</u>
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		<u>7,981</u>
TOTAL EXPENSES	<u>13,104</u>	<u>50,381</u>
REVENUE OVER (UNDER) EXPENSES	<u>0</u>	<u>0</u>
NET ASSETS AT 03/29/21		<u>0</u>
NET ASSETS AT 12/31/21		<u>0</u>

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

VITA PROGRAM

GRANT PERIOD: July 1, 2021 to June 30, 2022

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUE		
Grant	\$ 1,250	\$
Donation		200
In Kind		<u>1,478</u>
TOTAL REVENUE	<u>1,250</u>	<u>1,678</u>
EXPENSES		
Salaries & Fringe Benefits	55,160	18,541
Program Operations	16,474	2,965
Administrative Expenses	11,366	2,984
Building Costs-Corp		<u>1,478</u>
TOTAL EXPENSES	<u>83,000</u>	<u>25,969</u>
REVENUE OVER (UNDER) EXPENSES	<u>(81,750)</u>	<u>(24,291)</u>
TRANSFER IN		<u>24,291</u>
NET ASSETS AT 07/01/21		<u>0</u>
NET ASSETS AT 06/30/22		<u>0</u>

The accompanying notes are an integral part of these schedules
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							
<i>MT Department of HHS</i>							
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
					<u>585,520</u>	<u>0</u>	<u>350,665</u>
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					<u>533,308</u>	<u>0</u>	<u>125,773</u>
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
					<u>373,625</u>	<u>0</u>	<u>228,884</u>
Total Department of Agriculture					<u>1,492,453</u>	<u>0</u>	<u>705,322</u>

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 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
					<u>139,068</u>	<u>0</u>	<u>58,809</u>
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
					<u>2,123,722</u>	<u>358,865</u>	<u>813,671</u>
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
					<u>754,656</u>	<u>0</u>	<u>269,009</u>
HUD Youth Demonstration Project	5/11/2021	8/31/2022	14.276	MT0076Y8T001899	154,178		92,194
Total Department of HUD					<u>3,171,625</u>	<u>358,865</u>	<u>1,233,683</u>

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 Labor							
<i>MT Department of Labor</i>							
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							
<i>Internal Revenue Service--Montana Credit Unions for Community Development</i>							
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							
<i>MT Department of HHS</i>							
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							
<i>MT Department of HHS</i>							
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					<u>4,366,174</u>	<u>0</u>	<u>1,615,085</u>
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					<u>60,544</u>	<u>0</u>	<u>60,544</u>

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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							
<i>MT Department of HHS, continued</i>							
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 21/2022	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
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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							
<i>MT Department of HHS, continued</i>							
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							
<i>Emergency Food and Shelter National Board Program, United Way, Fairfax, VA</i>							
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							
<i>MT Department of HHS</i>							
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 position, 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.

See independent auditor's report

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, CPAs

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.



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.

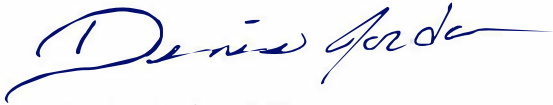
The agency followed its procedures for vehicle inspections and maintenance and minor observable damage was noted to the vehicle. Shortly after the inspection, key staffing changes occurred and the manager failed to follow up on the report nor continue to note the damage on subsequent monthly reports. 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.

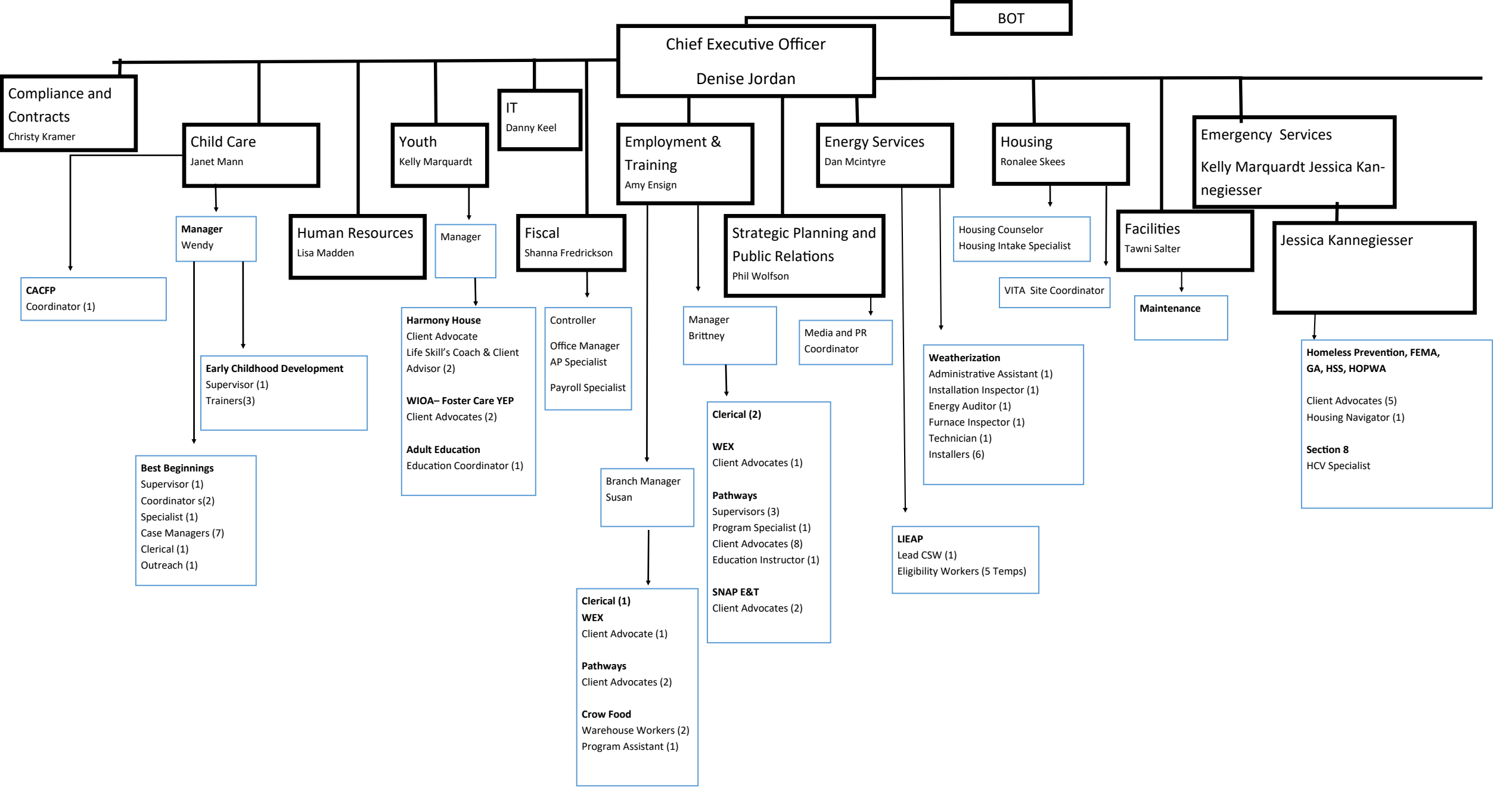
The agency has interpreted this provision as a loss not covered under nominal insurance coverage provided in keeping with sound management practices which would be an allowable cost under CFR 200.447. The Auditors disagreed with our interpretation of the regulations.

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,

A handwritten signature in blue ink that reads "Denise Jordan". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Denise Jordan, CEO



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
<u>Denise Jordan, CEO</u>	
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	



Cease Using the Entity Management API for Reps and Certs Information [Show Details](#)
Dec 13, 2023



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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 CAGE/NCAGE
CXR3JHWLM587 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)

Division Name
(blank)

Congressional District
Montana 02

URL
<http://www.hrdc7.org>

Division Number
(blank)

State/Country of Incorporation
Montana, United States

Owner	CAGE	Legal Business Name
Immediate Owner	(blank)	(blank)
Highest Level Owner	(blank)	(blank)

Registration Dates

Activation Date
Dec 7, 2023

Submission Date
Nov 20, 2023

Initial Registration Date
Jun 6, 2005

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



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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.