

#5

COMPLETE

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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	Abigail Scherer
Position Title	AmeriCorps VISTA Volunteer
Email	cocvista@uwyellowstone.org
Phone Number(s)	

Q3

Organization Information:

Organization Name	Yellowstone County Continuum of Care c/o United Way of Yellowstone County
Street Address	2173 Overland Ave.
City	Billings
State	MT
ZIP + 4	59102-6456
Email Address	dwells@uwyellowstone.org
Phone & FAX Numbers	Phone: 406-272-8507 Fax: 406-252-3830

Q4

Organization website: Please enter complete URL.

<https://www.unitedwayyellowstone.org/billings-continuum-care-coc>

Page 2: Organization Type

Q5

Nonprofit - 501(c)3 Charitable Nonprofit Corporation

Organization Type: Please select one of the following.

Page 3: Nonprofit Documentation

Q6

IRS Determination Letter Acceptable formats PDF, JPG, JPEG

[IRS%20Determination%20Letter%20UWYC.pdf \(601.7KB\)](#)

Q7

Current Bylaws Acceptable formats PDF, JPG, JPEG

[UWYC%20Bylaws%20-%206-22-2023.pdf \(251.9KB\)](#)

Q8

Articles of Incorporation Acceptable formats PDF, JPG, JPEG

[Amended%20Articles%20of%20Incorporation%201970%201978.pdf \(755.6KB\)](#)

Q9

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

[2023-2024%20Board%20of%20Directors%20Roster.pdf \(454.2KB\)](#)

Page 4: Organizational Details / Financial Information

Q10

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

[2023%20Organizational%20Chart%2010-26-2023.pdf \(102.2KB\)](#)

Q11

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

[Form%20990_UWYC_2021-2022.pdf \(2.6MB\)](#)

Q12

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

[UWYC%202021-2022%20audited%20financials.pdf \(847KB\)](#)

Q13

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

81-0287507

Q14

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

Please click or enter the organization's SAM registration date: **06/04/2023**

Q15

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

CAGE Code:

55Z62

Q16

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

Full Name:

Dean Wells

Position / Job Title:

Director of Community Impact

Phone Number

406-272-8507

Email Address:

dwells@uwyellowstone.org

Q17

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

The Yellowstone County Continuum of Care is operated through United Way of Yellowstone County (UWYC), whose mission it is to improve lives by mobilizing the caring power of the community. UWYC has been the primary community-building organization in South Central Montana for 62 years. We provide leadership to effectively mobilize people and financial and strategic resources to improve people's lives and create community change.

Q18

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

The Yellowstone County Continuum of Care (CoC) currently facilitates a Coordinated Entry System (CES) for the unhoused population. Coordinated Entry is a crucial system for people experiencing or at risk of experiencing homelessness, streamlining access to crisis response services. The Yellowstone County CES proudly delivers all four core components recommended by HUD (access, assessment, prioritization, referral) to every single CES client. All CES clients receive a standardized Coordinated Entry (MAP) Assessment, typically within five days of being identified as "literally homeless," according to HUD's Category I standard. Through community-wide collaboration, CES partners provide unhoused neighbors with streamlined services, with agencies committed to serving as a "front door," clients consistently find "no wrong door." In addition, case managers from participating agencies meet for CES case conferencing on a biweekly basis, where they prioritize clients by placing them on our community's "By Name List." Our CES team has also developed a solid referral mechanism locally, particularly for target populations such as unaccompanied youth, domestic violence victims and survivors, and veterans. The CoC also manages a diversion program, as funding allows, to rapidly redirect people away from homelessness in Billings. Diversion is a method to avert homelessness among individuals seeking shelter by guiding them to immediate alternative housing options and, when needed, expediting access to support services and financial aid to facilitate their transition back to stable, permanent housing. For example, some people have more robust support in other communities, but lack transportation; the CoC can use diversion funds to help someone relocate to permanent housing elsewhere. By diverting people from homelessness in Billings, the CoC relieves pressure on first responders and local service providers and conserves limited resources for more complex populations.

Q19

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

1972

Q20

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

1.0

Q21

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

United Way of Yellowstone County (UWYC) has a strong history of utilizing federal funds and supporting grant programs. Founded over 60 years ago, UWYC has evolved to be the region's premier convener and backbone for coalitions. UWYC has the expertise, experience, and organizational structure to successfully manage this funding. Evidence of this capacity includes: - Past Grants: UWYC and staff have managed multiple federal grants in the past, including grants through SAMHSA, CDC, OJJDP, and HHS. - Staff Expertise: The current Director of Impact has over 30 years of nonprofit experience with most of that time including grants and programs management. Through his work with the St. Vincent Healthcare Foundation, he oversaw up to 4 federal grant programs at a time. These programs consistently remained in full compliance with financial and programmatic outcomes. - Audit Success: The current Director of Impact has worked through federal audits for 6 federal grants with no findings.

Q22

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

All participating agencies in the Yellowstone County CoC's Coordinated Entry System (CES) are responsible for obtaining consent from clients to share and store personally identifying information for the purposes of assessing, prioritizing, and referring households through the CES process. People who do not consent still receive access to housing services and related resources but cannot be referred to by name (or have personally identifying information shared) at any point during the CES process, including case conferencing, until they provide written consent. The CES Privacy Policy is provided to all CoC clients regardless of whether they choose to engage in CES. Additionally, case managers in the CES sign a confidentiality agreement with their employer and with the Continuum of Care. This ensures that all participants engaging in case conferencing maintain the highest levels of client confidentiality.

Q23

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

Financial Management & Accountability

The Finance Director has a degree in accounting along with over 20 years of experience, including work with federal funding. A Finance Committee and the Board of Directors review financials each month. The committee includes persons with expertise, including a CPA for a large accounting firm. An annual independent audit is conducted and reviewed with the Board. Policies and procedures specific to financial management have been created with guidance from an HR professional and approved by the Board of Directors. Specific topics and headings in the Financial Management Policies & Procedures include: • Accounting System • Receipts • Disbursements • Grants • Matching Contributions • Bank accounts • Checks • Petty Cash • Timesheets • Travel • Asset Management • Property Management • Finance Committee • Financial Statements Specific topics and headings in the Internal Control policy include:

- Cash and Bank Reconciliations
- Credit Cards • Support, Receivables, and Receipts (Including Grants)
- Program Service Fees, Revenue, and Receivables
- Investments • Expenses and Accounts Payable
- Payroll • Journal Entries
- Period End and Financial Close

Personnel Management

The Director of Impact has a Master's degree in Organizational Psychology as well as over 30 years' experience in non-profit work and 20 years' experience managing grants, including federal grants. This experience includes multiple federal grant trainings through Management Concepts and multiple federal audits with no findings. The President/CEO also has over 30 years' experience, including expertise in organizational and personnel management. An Employee Handbook was created with guidance from an HR professional and was approved by the Board of Directors. This handbook is reviewed with each employee upon hire and signed by the employee. The Board of Directors meets monthly and receives an update on personnel issues.

Procurement & Purchasing

The Finance Director and Director of Community Impact have experience with federal grants. The Director of Impact has worked with multiple federal grants and has been through training that included procurement and purchasing. He has also completed multiple federal audits with no findings. The policies and procedures addressed above also provide guidance to assure compliance with procurement and purchasing. These policies were created with guidance from an HR professional and approved by the Board.

Recordkeeping & Reporting

The Finance Director and Director of Community Impact have experience in federal reporting systems and recordkeeping. The Director of Community Impact has also attended multiple federal grants management trainings and coordinated multiple federal audits with no findings. The policies and procedures addressed above also provide guidance to assure compliance. These policies were created with guidance from an HR professional and approved by the Board. Further, a **Records Retention policy** includes details specific to record retention, proper storage, and destruction. This includes a schedule of document retention.

Q24

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

Staff time is tracked to ensure proper allocation and accountability for grants. Each staff member completes a timesheet that includes hours by specific activity, program, and/or grant. Timesheets are submitted on a two-week pay period. Employees sign their timesheets and they are also reviewed and approved by a supervisor and the President/CEO. The Finance Director maintains separate tracking sheets for each grant and reconciles to timecards and the GL quarterly.

Q25

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

A Code of Conduct was created with guidance from an HR professional and was approved by the board of directors. The policy includes a Conflict of Interest statement where each person discloses any potential conflicts. It also includes standards of conduct. Board members and employees review and sign the form annually. The policy also includes a procedure for disclosing and assessing potential conflicts of interest as relevant in meetings and during decision-making. Specific topics and headings in the policy include:

- Personal and professional integrity
- Mission and core values
- Accountability
- Guidelines for appropriate conduct
- Governance
- Legal compliance
- Responsible stewardship
- Transparency and disclosure
- Solicitations and voluntary giving
- Diversity, equity and inclusion
- Nepotism
- Conflict of Interest
- Confidentiality and privacy
- Political contributions
- Guidance and disclosure
- Reporting complaints, concerns, or ethics violations

A member of the Board of Directors also serves as an ethics officer to address any concerns that arise.

Q26

Yes

Does the organization carry fidelity bond coverage for responsible officials?

Page 6: Certifications / Authorization / Signature

Q27

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

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

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

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

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

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

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

Required documentation includes: a summary of the

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

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

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

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

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

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

Q28

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.

Dean Wells

Q32

Request for Qualification - Part 1 Submittal Date

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

#7

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Friday, November 17, 2023 11:26:18 AM
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Page 1: Supportive Service Program & Activities

Q1 **Yes**

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

Page 2: Supportive Service Program & Activities

Q2

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

Yellowstone County Continuum of Care c/o United Way of Yellowstone County

Q3

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

Street Address	2173 Overland Ave.
City	Billings
State	Montana
Zip Code + 4	59102-6456

Q4 **Yes**

Is the program location within the Billings city limits?

Q5

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

Homeless, as defined in 24 CFR 91.5,

At Risk of Homelessness, as defined in 24 CFR 91.5,
Fleeing, or Attempting to Flee, Domestic Violence,
Dating Violence, Sexual Assault, Stalking, or Human
Trafficking

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

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

Q6

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

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

Q7

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

Housing Search and Counseling Services,

Outreach Services,

Case Management,

Landlord / Tenant Liaison,

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

Q8

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

The Needs Assessment from the City of Billings, as a part of the HOME-ARP allocation plan, identified that “accessing housing/case management, outreach services, transportation, food, and outpatient services were among the highest priority needs for individuals and families experiencing homelessness, at-risk of homelessness, and other populations.” These needs are currently addressed by the Yellowstone County CoC. However, the need in Billings exceeds the current capacity of the CoC due to funding and staff limitations. The case managers who participate in the Coordinated Entry System are overburdened with extreme caseloads and/or program constraints that make it difficult to serve people effectively. The CoC is proposing additional case management and outreach services for the populations identified in the HOME-ARP grant, along with transportation and financial assistance costs for clients served by the CoC’s Diversion Fund.

Q9**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)

634

Q11

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

24

Page 3: Organizational Experience and Capacity**Q12**

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

The Continuum of Care (CoC) already serves all of the identified qualifying populations. Through its Coordinated Entry System (CES), the CoC serves households that are Homeless, at Risk of Homelessness, those Fleeing or Attempting to Flee Domestic Violence, Dating Violence, Sexual Assault, Stalking, or Human Trafficking (as defined by HUD), and Veterans. The addition of a Supportive Services Specialist will allow the CoC to reach people at risk of homelessness by connecting with households exited from CES. This subpopulation experiences a greater risk of housing instability due to recent experiences of homelessness, combined with frequent reliance on temporary assistance to remain housed. The CoC's CES program, through community-wide collaboration, provides streamlined services to more than 1,200 households annually, successfully connecting 385 clients with stable housing in the past year. The CoC also manages a diversion fund to redirect people away from homelessness in Billings. Diversion is a method to avert homelessness by guiding people to immediate alternative housing and, when needed, expediting access to support services and financial aid to facilitate the transition back to stable housing. A combination of Public and Private funds support the CES and Diversion programs. Previously, the Diversion Fund received \$15,000 from the Yellowstone County Mental Health Mill Levy, further supplemented by donations channeled through United Way. This year, Yellowstone County is providing \$100,000 to administer the CES program. Previously, the CoC managed FEMA funds for emergency response to COVID-19 through the establishment of the Off The Streets project, which served as the community's quarantine and isolation site, as well as low-barrier shelter for a 14-month period. Last winter, with support from Public Safety Mill Levy funds from the City of Billings, the CoC was able to offer ADA-accessible and code-compliant seasonal shelter from Dec. 2022 – Mar. 2023.

Q13

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

We do not foresee any obstacles in carrying out the proposed activities prior to the September 30, 2030 deadline.

Q14

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

The Yellowstone County Continuum of Care currently relies on its network of 17 participating agencies to disseminate information regarding the Coordinated Entry System. Each of our "Front Door" community partners participates in biweekly case conferencing and facilitates the intake process for Coordinated Entry. Therefore, when an individual seeks help from any "Front Door" organization in the community, they will be assessed and, when eligible, placed into Coordinated Entry. The Yellowstone County Continuum of Care currently has an AmeriCorps VISTA through the Billings Metro VISTA Project. As a part of the VISTA's assignment description, they will be focusing on community awareness and engagement on behalf of the CoC. Part of this objective is the creation of a website and the expansion of CoC's social media presence. This will allow the CoC to reach a wider portion of our target population and engage people who may have not known about the services offered in Billings.

Q15

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

Clients are enrolled in Coordinated Entry once they complete a Matching for Appropriate Placement (MAP) assessment to determine their barriers to housing. Upon completion of the assessment, they are assisted on multiple levels. Each assessment provides a score, ranging from 0-22. The local CES team prioritizes clients scoring a 10 or above and adds them to the By Name List for intensive case management and housing assistance. If a client scores below 10, they receive referrals to additional community resources and housing navigation services. Once individuals are enrolled, their case stays active for a minimum of 90 days in the Homeless Management Information System (HMIS) and they remain on the By Name List as long as they are engaging with case management. If a client cannot be contacted for 90 consecutive days, they are exited out of the process. However, clients can be reassessed and referred back to CES as many times as necessary, once they begin seeking housing assistance again.

Q16

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

Participants must be screened by partner agencies and assessed using the standardized coordinated entry MAP assessment to participate in Coordinated Entry. Once evaluated, clients scoring above the prioritization baseline of 10 are added to the By-Name list. Additionally, individuals who do not score high enough can be added by agencies if they have a reason to be prioritized. Diversion is handled similarly, with partner agencies screening potential participants and the Coordinated Entry coordinator processing client applications. All clients must meet the HUD definition of homelessness or at risk of homelessness to participate in the CES assessments. Once in CES, clients are provided case management and program application assistance. Therefore, the bulk of client eligibility verification is done by partner agencies and during application processes. Additionally, clients must provide a verification of homelessness statement to enroll in any assistance connected to rehousing projects.

Q17

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

Other (please specify):

The Coordinated Entry System and the Continuum of Care do not have income verification, but the agencies that are members do, so the standards vary depending on which agency an individual goes through. However, all potential participants go through some form of income verification before they can access services.

Q18

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

The Coordinated Entry System is a collaborative effort to ensure clients receive the assistance necessary to move from homelessness to permanent housing. Through community case conferencing, participant cases are discussed amongst 17 community non-profits to ensure wrap-around services are provided but not duplicated. We also utilize the Homeless Management Information System (HMIS), a shared statewide database, which allows community partners to be informed of current or past benefits received by any enrolled client.

Q19

No

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

Q20

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

Program participants are eligible to engage with the Coordinated Entry System if they are currently homeless or at risk of imminent homelessness for special populations (i.e. Youth up to age 25). Participants are evaluated using the standardized MAP assessment, and if eligible, are assigned to a case manager who determines eligibility for specific housing assistance programs. Coordinated Entry participants are able to access program assistance through all HUD-approved housing projects and other resources across the community, including Section 8, Public Housing, Foster Youth Initiative vouchers, Priority Housing vouchers for Domestic Violence, Homeless Preference or Family Reunification, Rapid Rehousing Assistance, General Assistance, Youth Homelessness Demonstration projects, income-based housing projects, and private housing resources. The majority of eligibility verification is provided by partner agencies during the application process for programs.

Q21

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

For supportive services activities: **100000**

For the direct provision of services: **300000**

Q22

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)

Supportive Services Specialist 1.0 FTE and Program Coordinator 0.5 FTE

Q24

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

[Supplemental%20Project%20Information.pdf \(58.4KB\)](#)

Q25

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

Activity Oversight:

Program Coordinator The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to the Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. The Program Coordinator will also manage and oversee the Point-In-Time count and the distribution of the Diversion Fund. The Program Coordinator will work to develop and implement strategies that will lead to long-term involvement of community institutions, organizations, and individuals in permanent supportive housing and emergency shelter activities. The Program Coordinator must also be able to evaluate program effectiveness, identify areas for improvement, and implement new program initiatives to increase program impact.

Implementation:

Supportive Services Specialist The Supportive Services Specialist will be responsible for providing supportive services for people within the Coordinated Entry System who need additional assistance beyond the capacity of a traditional case manager. The Supportive Services Specialist will spend 30 hours a week providing intensive case management for clients requiring additional help, such as individuals needing assistance with the Medicaid Waiver and SSI/SSDI processes. The Supportive Services Specialist will be SOAR certified and provide SSI/SSDI application services for CES clients with concurring conditions. SSI/SSDI application assistance is a gap in the current Coordinated Entry System, and filling this gap will increase the number of clients accessing supplemental income. Finally, the Supportive Services Specialist will spend 10 hours a week tracking exits from Coordinated Entry and providing outreach, continuing to support people after they are housed.

Financial Management:

Dean Wells, Director of Community Impact and Operations at United Way Sonja Clayton, Finance Director at United Way The Director of Community Impact has a Master's degree in Organizational Psychology as well as over 30 years' experience in non-profit work and 20 years' experience managing grants, including federal grants. This experience includes multiple federal grant trainings through Management Concepts and multiple federal audits with no findings. The Finance Director has a degree in accounting along with over 20 years of experience, including work with federal funding. Additionally, a Finance Committee and the Board of Directors review financials each month. The committee includes persons with expertise, including a CPA for a large accounting firm. The Finance Director and Director of Community Impact also have experience in federal reporting systems and recordkeeping.

Quarterly Reporting:

Program Coordinator The Program Coordinator will be responsible for HOME-ARP quarterly reporting as a part of their job overseeing the HOME-ARP grant. Additionally, the Program Coordinator is responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to the Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. The Program Coordinator will also manage and oversee the Point-In-Time count and the distribution of the Diversion Fund. The Program Coordinator must be able to evaluate program effectiveness, identify areas for improvement, and implement new program initiatives to increase program impact.

Q26

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

Yes

Q27

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

Job%20Descriptions.pdf (54.9KB)

Page 6: Sources & Uses

Q28

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

HOME-ARP%2520Sources%2520and%2520Uses.pdf (122KB)

Page 7: Authorization / Certification / Signature

Q29

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

UWYC%20Bylaws%20-%206-22-2023.pdf (251.9KB)

Q30

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

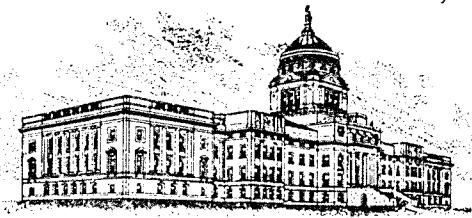
Dean Wells

Q31

HOME-ARP Request for Qualifications - Part 2 Submittal
Date

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

Office of the Secretary of State



OF THE STATE OF MONTANA CERTIFICATE OF AMENDMENT TO CERTIFICATE OF INCORPORATION

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

UNITED WAY OF BILLINGS, INC. duly executed pursuant to the provisions of Section 15-2335 of the Revised Codes of Montana, 1947, have been received in my office and found to conform to law.

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

UNITED WAY OF YELLOWSTONE COUNTY, INC.

formerly
UNITED WAY OF BILLINGS, INC.
and attach hereto a duplicate original of the Articles of Amendment to the Articles of Incorporation.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this 28th day of August A.D. 1978

Frank Murray
FRANK MURRAY
Secretary of State
Thomas Tucker
Thomas Tucker
GAIK XMX DEXWALX
DRAFT Deputy

By



**CERTIFICATE OF AMENDMENT
TO CERTIFICATE OF INCORPORATION**

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

UNITED FUND OF BILLINGS

duly executed pursuant to the provisions of Section 15-2335 of the Revised Codes of Montana, 1947, have been received in my office and found to conform to law.

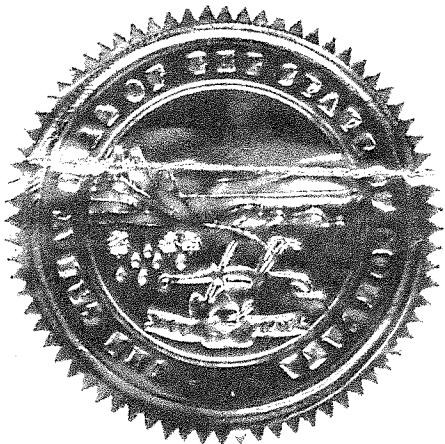
NOW, THEREFORE, I, FRANK MURRAY, as such Secretary of State, by virtue of the authority vested in me by law, hereby issue this Certificate of Amendment to the Certificate of Incorporation of

UNITED WAY OF BILLINGS, INC.

formerly

UNITED FUND OF BILLINGS

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



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this — 15th — day of — June — A.D. 19 73.—

Frank Murray
FRANK MURRAY
Secretary of State

Gail M. DeWalt
By GAIL M. DEWALT
Chief Deputy



**CERTIFICATE OF AMENDMENT
TO CERTIFICATE OF INCORPORATION**

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

UNITED NEIGHBORS OF GREATER BILLINGS

duly executed pursuant to the provisions of Section—15-2335—of the Revised Codes of Montana, 1947, have been received in my office and found to conform to law.

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

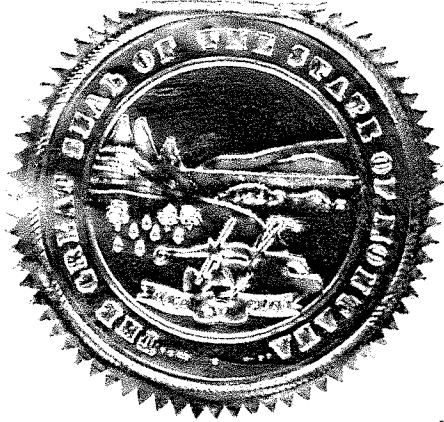
UNITED FUND OF BILLINGS

^{formerly}

UNITED NEIGHBORS OF GREATER BILLINGS

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this — 22nd — day of April — A.D. 19 70 —



Frank Murray
FRANK MURRAY
Secretary of State
Gail M. DeWalt
GAIL M. DEWALT
Chief Deputy

By

ARTICLES OF INCORPORATION

OF

UNITED NEIGHBORS OF GREATER BILLINGS

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, have this day voluntarily associated ourselves together for the purpose of forming a corporation under the laws of the State of Montana relating to religious, social and benevolent corporation, and

WE DO HEREBY CERTIFY:

FIRST: That the name of this corporation shall be UNITED NEIGHBORS OF GREATER BILLINGS.

SECOND: That the purposes for which said corporation is formed are: To raise funds, in Billings and Yellowstone County, for the financing, in whole or in part, of local, state and national organizations conducted for charitable, health, welfare and allied purposes, by means of a unified campaign, with the object of reducing duplication of effort and expense caused by separate campaigns; and to provide the plans, facilities, manpower and community leadership for such unified fund-raising campaigns; provided, however, that it is not intended hereby to give the right to exercise any power or purpose above mentioned in any case where it is forbidden so to do by the provision of the Constitution or Statutes of the United States of America, or the State of Montana, and provided further that this corporation does not contemplate pecuniary gain or profit to any of the members thereof, and in the exercise of the foregoing powers:

(a) To solicit, receive and hold money and property, both real and personal, by gift, contribution, bequest, devise or otherwise; to sell and convert property into cash; and to disburse funds and other property held by it to organizations, including community chests, local, state and national organizations, conducted for charitable, health, welfare and allied purposes for their use, operation and maintenance in the accomplishment of such purposes:

(b) To assist contributors and the objects of their contributions by providing a central means for reviewing the appeals of such organizations and advising contributors regarding the nature of such organizations, their activities, methods of financing, use of funds and such other information as may be desirable in that respect.

(c) To provide adequate financial support for agencies participating in the corporation's program through unified community-wide appeals; to assist such participating agencies in achieving higher standards of service, in correlating their aims, in coordinating their programs and in integrating, so far as practicable, the services rendered by them; to promote economy and efficiency in the administration and operation of such participating agencies and in the elimination of overlapping and duplicating programs and services; to reduce the overhead cost of raising funds; to cooperate with other private and public agencies in studying and interpreting community needs and in seeking solutions for the problems disclosed by such studies; and to promote understanding of the needs for and the work of the corporation and such agencies.

(d) To receive gifts, devises and bequests of real and personal property and to hold, use, operate, mortgage, sell and dispose of the same for the objects and purposes herein described; to invest funds received, and to use such funds and the income therefrom and from any other property of this corporation for its operating and other expenses and for the other purposes herein specified; to purchase, hire or otherwise acquire, hold, or sell, convey, lease, encumber and otherwise dispose of and deal in and with all kinds of property real and personal; to borrow money, incur indebtedness and to secure the same by mortgage, pledge or otherwise; to contract for the services of employees, agents and others and to pay them reasonable compensation; and to do all other acts and things, not prohibited to a corporation organized under the laws of the State of Montana relating to charitable corporations, which are necessary, desirable or appropriate to the accomplishment of the objects and purposes of the corporation.

THIRD: That the complete mailing address and the place where the principal office for the transaction of the business of the corporation is to be located is the City of Billings, County of Yellowstone, State of Montana;

FOURTH: That the number of directors of said corporation shall be twenty-eight (28), and that the names and residences of those who are appointed for the first three (3) months and until their successors are elected and qualified are:

<u>NAME</u>	<u>RESIDENCE</u>
Dr. Herbert Caraway	
Frank Connelly	
E. A. Davenport	
Nelson Lutey	
Les Hardy	
Russ Hart	
Strand Hilleboe	
Howard Hoene	
Mrs. Clark Israel	
Ed Kautsky	
B. E. Longo	
Fred Marble	
A. G. Martin	
Mrs. Agnes O'Leary	
Carl Peters	
Harry Schroth	
O. B. Silvey	
James Spelman	
Irving Staid	
George Washington	
Miss Gertrude Whipple	
Mrs. Gayle Wynacht	
Harold Turnquist	
Paul O'Leary	
Warren Hancock	
Roy Burkhardt	
Earl Carlson	
John E. Tenge	

FIFTH: That the authorized number and qualifications of the members of the corporation shall be as follows:

(a) Every individual, firm, association and corporation who makes a contribution to or for the benefit of this corporation shall be eligible for admission to membership in the corporation. In addition, each member of the Board of Directors of the corporation shall automatically upon his election become a member of the corporation and shall remain a member of the corporation during his term of office. The terms, conditions and prerequisites of membership, except as herein provided, shall be such as are prescribed by the By-Laws of the corporation.

SIXTH: The Board of Directors shall elect annually from among their number or from the members at large such officers for such duties and terms of office as shall be specified in the By-Laws of the corporation, providing, however, that the officers shall receive no compensation for their services as such officers and shall, ex-officio, be members of the Board of Directors. The Board of Directors may appoint such other officers, including an executive director or executive secretary, as the business of the corporation may require, each of whom shall hold office for such period, receive such compensation, have such authority and perform such duties as are provided in the By-Laws or as the Board of Directors may from time to time determine.

The Board of Directors may create an Executive Committee to consist of such number and with such powers and duties as shall be prescribed by the By-Laws or as the Board of Directors may from time to time determine. The Board of Directors shall create such standing and special committees and shall assign to them such duties and responsibilities as the purposes of the corporation may from time to time require.

SEVENTH: (a) This corporation is not organized for profit and in no event shall any of its money or assets be distributed to or inure to the benefit of any private individual or member of this corporation.

(b) The property of this corporation shall not be used or operated by this corporation or by any other person for profit; regardless of the purposes to which the profit shall be devoted; and the property of this corporation is irrevocably dedicated to charitable purposes.

(c) No organization shall be eligible to receive distribution of any of the funds of this corporation unless contributions thereto are deductible, or exempt, for the purpose of income and gift taxes, both federal and state.

(d) Upon liquidation or dissolution of this corporation or abandonment by it or its property, the same shall be distributed and disbursed to funds, foundations or corporations organized and operated exclusively for charitable purposes and shall not inure to the benefit of any private person.

(e) The duration of the existence of this corporation shall be perpetual.

EIGHTH: The Board of Directors of the corporation shall adopt such By-Laws, not inconsistent with these Articles, as shall be appropriate to the conduct of its affairs, and in accordance with the provisions of Section 15-303, R.C.M. 1947 shall alter, amend and repeal them as the purposes of the corporation may require. The By-Laws shall provide, among other things, for regular meetings of the Board of Directors, for the time, manner of calling and conduct of regular and special meetings of the Board, and for the time, manner of calling and conduct of the annual meeting and special meetings of the members.

The Board of Directors of the corporation shall have the power by By-Law to change at any time the number of directors of this corporation in order that there shall be a sufficient number of directors to carry out the duties and responsibilities as the purposes of the corporation may from time to time require. It shall be a limitation upon this right that it may be exercised only in furtherance of the objects and purposes for which the corporation has been formed, and that no amendment, alteration, change, addition or repeal shall be authorized which is prohibited by the laws of the State of Montana relating to charitable corporations.

IN WITNESS WHEREOF, we have hereunto set our hands this _____
day of May, 1961.

/s/ B. E. LONGO
/s/ CARL PETERS
/s/ R. B. HART
/s/ A. G. MARTIN
/s/ WARREN HANCOCK
/s/ FRANK G. CONNELLY
/s/ FRED MARBLE, JR.
/s/ O. B. SILVEY
/s/ EARL CARLSON
/s/ ROY W. BURKHART
/s/ STRAND HILLEBOE
/s/ L. G. HARDY
/s/ JAMES F. SPELMAN
/s/ AGNES O'LEARY

/s/ HOWARD F. HOENE
/s/ JOHN E. TENGE
/s/ PAUL E. O'LEARY
/s/ IRVING J. STAID
/s/ HARRY A. SCHROTH
/s/ E. A. DAVENPORT
/s/ HAROLD TURNQUIST
/s/ NELSON H. LUTEY
/s/ ED KAUTSKY
/s/ H. T. CARAWAY, M. D.
/s/ MRS. GAYLE WYNACHT
/s/ MRS. CLARK ISRAEL
/s/ GEORGE M. WASHINGTON
/s/ GERTRUDE WHIPPLE

STATE OF MONTANA)
County of Yellowstone) ss.

On this 31st day of May, A.D., 1961, before me, B. E. LONGO, a Notary Public in and for said State, personally appeared:

Dr. Herbert Caraway	Carl Peters
Frank Connelly	Harry Schroth
E. A. Davenport	O. B. Silvey
Nelson Lutey	James Spelman
Les Hardy	Irving Staid
Russ Hart	George Washington
Strand Hilleboe	Miss Gertrude Whipple
Howard Hoene	Mrs. Gayle Wynacht
Mrs. Clark Israel	Harold Turnquist
Ed Kautsky	Paul O'Leary
Fred Marble	Roy Burkhart
A. G. Martin	Earl Carlson
Mrs. Agnes O'Leary	John E. Tenge
	Warren Hancock

known to me to be the persons whose names are subscribed to the foregoing Articles of Incorporation, and who acknowledged to me that they and each of them respectively, executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my
Notarial Seal, the day and year in this certificate first above written.

/s/ B. E. LONGO
Notary Public for the State of Montana
Residing at Billings, Montana
My Commission Expires: Feb. 4, 1964.
(NOTARIAL SEAL)

On this 31st day of May, A.D., 1961, before me, MARIE SORICONE, a Notary Public in and for said State, personally appeared B. E. LONGO, known to me to be the person whose name is subscribed to the foregoing Articles of Incorporation, and who acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my
Notarial Seal, the day and year in this certificate first above written.

(NOTARIAL SEAL)

/s/ MARIE SORICONE
Notary Public for the State of Montana
Residing at Billings, Montana
My Commission Expires: July 1, 1961.

**UNITED WAY OF YELLOWSTONE COUNTY, INC.
BYLAWS**

ARTICLE 1: NAME

The name of the corporation is United Way of Yellowstone County, Inc. (hereinafter referred to as UWYC).

ARTICLE 2: PRINCIPAL OFFICE

The principal office of UWYC shall be located at 2173 Overland Avenue, Billings, Montana 59102. This address will also be the address for the registered office in the State of Montana.

ARTICLE 3: PURPOSE

Section 1. Mission & Vision

Mission

To improve lives by mobilizing the caring power of the community.

To do this UWYC will:

- Inspire others to LIVE UNITED - to give, advocate and volunteer.
- Encourage volunteer and community involvement on priority issues.
- Actively involve diverse groups who represent the community.
- Utilize many community resources to implement strategies and achieve meaningful results.
- Encourage philanthropic investments to achieve UWYC's goals and vision.

Vision

UWYC is the primary community-building organization in South Central Montana. UWYC provides leadership to effectively mobilize people and financial and strategic resources to improve people's lives. UWYC identifies and addresses the community's priority needs and provides solutions that achieve measurable results and sustained community change.

Values

Respect, integrity, transparency, and service oriented.

Diversity, Equity and Inclusion (DEI) Statement

Diversity, equity and inclusion are vital to achieving the mission of UWYC, living our values, and advancing the common good. UWYC is committed to diversity, equity and inclusion within its own organization and the community. UWYC affirms the essence of all individuals including the realities, background, experiences, skills and perspectives that make each person who they are.

UWYC aspires to involve every segment of the community in every aspect of our work, to act in ways that respect the dignity, uniqueness, and intrinsic worth of every person, the community, the donors, our own Board members, staff, volunteers and representatives, and believe in a movement built from the rich diversity and gifts of all people in all systems.

Volunteers, employees and persons served by UWYC shall be selected in a manner to promote diversity, equity and inclusion and entirely on a non-discriminatory basis with respect to race, religion, national origin, ethnicity, age, gender, gender identity and expression, disability, sexual orientation, veteran-status, familial status, or socio-economic status.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
BYLAWS

UWYC recognizes that in order to effectively engage our community, staff, volunteers, donors and community partners to achieve our community impact goals, we must embrace the diversity of the communities we serve. Our culture, recruitment, partnerships and other business practices demonstrate inclusiveness.

Section 2: Purpose

The purposes for which this corporation is formed are:

- (a) To assess, on a continuing basis, the need for human service programs; to seek solutions to human problems; to assist in the development of new or modification of existing human service programs; to promote preventive activities and foster cooperation among local, state and national agencies serving the county;
- (b) To develop as fully as possible the financial resources needed to meet the human service needs of the county;
- (c) To encourage community support and commitment for the entire United Way enterprise through a systematic communications program which both speaks and listens to the community; and
- (d) To receive by gift, grant, devise, bequest or otherwise, and from any private or public sources, personal or real property, and to hold, administer, sell, invest, reinvest, manage, use, disburse and distribute, and apply the income and/or principal of the same in accordance with the directions and intent of the donor or donors of such property, or, in the absence of such directions, as the corporation may deem best from time to time, for the promotion of any or all of the foregoing purposes.

No substantial part of the activities of this corporation shall be for the purpose of carrying on propaganda or otherwise attempting to influence legislation. None of the activities of this corporation shall consist of participating in, or intervening in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

No part of the net earnings of this corporation shall inure to the benefit of any private shareholder or any individual. The property of this corporation is irrevocably dedicated to charitable purposes and upon liquidation, dissolution or abandonment of the corporation, after providing for the debts and obligations thereof, the remaining assets will not inure to the benefit of any private person but will be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under Sections 501 (c)(3) and 509 (a)(1),(2) or (3) of the Internal Revenue Code of 1986, as amended, or to the federal government, or a state or local government.

Section 3. Nonprofit Status

UWYC is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States Internal Revenue Laws.

Section 4. Montana Nonprofit Corporation

United Way of Yellowstone County, Inc. is a nonprofit corporation in the State of Montana and subject to the laws of the state and may exercise all powers granted to Montana nonprofit corporations by the Montana Nonprofit Corporation Act, Sections 35-2-113, *et seq.*, Montana Code Annotated, as now exists and afterwards amended.

ARTICLE 4: MEMBERS

UNITED WAY OF YELLOWSTONE COUNTY, INC.
BYLAWS

The currently elected members of the Board of Directors are the current Members of the corporation and are authorized to elect board members to fulfill the duties and responsibilities as set forth in these Bylaws. The Members of the organization will elect the Board of Directors at the Annual Meeting as established in Article 5.

ARTICLE 5: ANNUAL MEETING

Section 1. Annual Meeting

The Members shall meet annually for the election of board members and for the transaction of such other business as may properly come before the meeting and at such time as may be designated by the Board of Directors. Provisions with respect to notice, quorum, and inspections of elections shall comply with the laws of the State of Montana.

Section 2. Quorum

The presence in person of a majority of the Members shall constitute a quorum at all meetings of the Members for the election of the Board or for the transaction of other business except as otherwise provided by law.

Section 3. Minutes

Minutes of the annual meeting will be taken, reviewed, and approved by the members.

ARTICLE 6: BOARD OF DIRECTORS

Section 1. Powers and Duties

The business and affairs of UWYC shall be under the supervision of a board of directors. The Board of Directors ("Board") shall have the control and management of the affairs and property of UWYC. The Board shall be responsible for strategic leadership, resource and relationship management, reputation building, stewardship of UWYC assets, performance management and measurement of the President & CEO, and oversight of a public policy agenda and advocacy. The Board adopts ethical, legal, and financial management policies to ensure that UWYC has adequate resources to advance its mission and work toward a sustainable future for the organization. The Board may delegate certain duties to the officers and committees of UWYC. In addition to the powers expressly conferred upon it by these Bylaws, the Board may exercise such powers and do such lawful acts and things as are not otherwise limited by these Bylaws and/or the Articles of Incorporation. A clear background check is required for each board member.

Section 2. Board Member Responsibilities

- a) **Set Direction and Measure Performance and Results:** UWYC makes decisions grounded in community priorities and effectively measures performance on impact, revenue, donors and community image to ensure those results are accomplished.
- b) **Deepen Relevance in Community:** Is visible in both words and deeds in the community, seeks to understand and be engaged in broader community issues, works to enhance UWYC's relevance, including advocating and/or influencing public policy as a critical function.
- c) **Grow Revenue and Donors:** Connects impact efforts and revenue generation in order to grow resources (financial, social) and advocates in order to achieve community results at scale. Makes calls and introductions on behalf of UWYC, opening his or her own networks for key financial asks and other supports. Assists with recruitment of Fundraising Volunteer Leaders and serves on committees/cabinets as appropriate.

UNITED WAY OF YELLOWSTONE COUNTY, INC.

BYLAWS

- d) **Mission, Brand, Impact and Business Strategy:** Determines, articulates, and stewards the organization's mission, vision, brand, and core values, with which the community has entrusted the Board.
- e) **Governance and Fiscal Oversight:** Practices effective governance and fiscal oversight and fiscal integrity of the organization and ensures compliance with legal, regulatory reporting, and operating requirements.
- f) **Conduct business under Robert's Rules of Order.**
- g) **CEO Performance and Accountability:** The CEO leads the day-to-day activities of the organization; the Board monitors the CEO's performance and engages in the following responsibilities:
 - a) Hires and fires the CEO.
 - b) Supports the CEO and serves as a trusted advisor.
 - c) Evaluates the CEO's performance and reviews and approves CEO's compensation.

Section 3. Number, Term of Office, and Election

- a) The Board shall consist of at least 11 and no more than 16 persons broadly representative of Yellowstone County including the city of Billings, Montana, and consistent with the diversity statement in Article 9, Section 1. The President & CEO of UWYC shall be an ex officio member, without voting rights, of the Board of Directors.
- b) Board members are elected for three (3) year terms at the annual meeting. In unusual circumstances, Board members may be elected to a shorter term, per the needs of the Board. Members of the Board shall be elected by the Members of the organization in accordance with Article 4. Terms start on July 1 and conclude on June 30 in line with the fiscal year.
- c) Any board member who serves two consecutive three (3) year terms shall be ineligible for reelection until a minimum of one year has elapsed after expiration of the second term. Notwithstanding the foregoing limitation on Board terms, any board member who has served two consecutive three-year terms may be re-elected to fill a position as an officer of the Organization. If the term of a board member, who is Chair-elect of the Board, shall expire, then he or she shall be eligible for reelection for an additional year, as long as he or she may hold the office of Chair. A Director elected to an incomplete term may complete that term and remain eligible for two additional, consecutive terms.
- d) An immediate past Board Chair who has completed his or her term as an officer and is not eligible for reelection to the Board may serve one additional year on the Board and Executive Committee. In this case, the allowable size of the Board and Executive Committee would be increased by one member.
- e) Board Member expectations are outlined in the UWYC Board Handbook. Failure to fulfill the expectations and duties of a board Member may be a cause for removal. The Board Governance and Nominating Committee shall oversee the implementation of this Handbook and the expectations and policies therein.

Section 4. Removal of a Board Member

A member of the Board may be removed from the Board with or without cause by a vote of two-thirds (2/3) of the Board at a meeting at which quorum is present or, if such action is taken by written consent of the Board in lieu of a meeting as permitted by Section 9(d) hereof, then by a consent in writing signed by two-thirds (2/3) of the board members then in office and in good standing, not including the board member who is the subject of such removal.

Section 5. Resignation

A member of the Board may resign at any time by giving written notice to the Board. Unless otherwise specified in such written notice, the resignation shall take effect upon receipt thereof by the Board Chair.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
BYLAWS

Section 6. Vacancies

All vacancies in the Board may be filled by the remaining board members according to the process in Article 6, Section 3.

Section 7. Compensation and Reimbursement

Board members shall be volunteers and shall not receive any compensation for their services.

Section 8. Liability

No Director of this corporation shall be personally liable for any action or omission unless the Director has breached or failed to perform the duties of his or her office as prescribed by state law and said breach or failure to perform constitutes self-dealing, willful misconduct, or recklessness.

Section 9. Meetings

- a) **Regular Meetings.** The Board shall hold a minimum of two (2) regular meetings for each quarter of each year at such place or places as may be determined from time to time or as may be set forth in the notice of meeting, which notice shall be given not less than seven (7) days prior to the time of the meeting. The annual meeting of this corporation shall be held during the last quarter of the fiscal year (April-May-June), at such place and on such date and time as the Board of Directors may determine.
- b) **Special Meetings.** Special meetings of the Board may be called by the Chair or Chair-Elect of the Board on forty-eight (48) hours' notice, if possible, to each board member personally, by any acceptable method (phone, text, email, etc.); special meetings shall be called by a member of the Executive Committee in like manner on the written request of one-third of the board members in office. The written request must specify the basis for the meeting. Upon receipt of the call for a special meeting, the Board of Directors shall fix the date, time, and place for the meeting, which shall be held within fifteen (15) days after the receipt of the call for the meeting, and with five (5) days' notice of the meeting provided to the board members.
- c) **Quorum and Voting.** At all meetings of the Board, the presence of a majority of the currently elected Board shall constitute a quorum for the transaction of business, and any act of a majority of those in attendance at a meeting at which there is a quorum shall be adopted. Any business may be transacted by the Board at any meeting at which a quorum is present, although held without notice, upon a waiver signed by every member of the Board.
- d) **Action Without Meeting.** Any action required or permitted to be taken at a meeting of the Board of Directors may be taken without a meeting by one or more written consents signed by 100 percent of the directors. The deliberation period for all Board action undertaken without a meeting is no less than one week from the date of transmission. The results of such action without a meeting will be filed with the minutes of proceedings of the Board. Such consent shall have the same force and effect as a unanimous vote provided 100 percent of all directors' consent to the action.
- e) **Members participating by telephone or video conference.** Participation in any meeting of the Board or a committee of the Board by means of conference telephone, video or any means of communication by which all persons participating in the meeting are able to hear one another shall constitute presence in person at the meeting.

ARTICLE 7: OFFICERS OF THE ORGANIZATION

Section 1. Number, Qualification, Term of Office, and Election

UNITED WAY OF YELLOWSTONE COUNTY, INC.

BYLAWS

The officers of UWYC who shall be elected by the Board shall consist of a Board Chair, Chair-Elect, Secretary, Treasurer, and Immediate Past Chair. The President and CEO shall serve on the Board and be an Ex-Officio director with no voting rights, except with the Executive Committee.

- a) Term. All officers shall hold office for one year or until their successors are duly elected and qualified. In the unusual event a Board Chair serves two consecutive terms, he or she shall be ineligible for reelection as Chair until a year has elapsed after the expiration of the second of such terms.
- b) Election. Nominations for officers will be presented by the Board Governance and Nominating Committee. The officers of UWYC shall be elected by the Board.
- c) In case there is a vacancy in any office of the corporation, whether caused by failure to elect, death, resignation or otherwise, such vacancy may be filled by vote of the Board of Directors at any regular or special meeting. Such officers so elected to fill vacancies shall serve until the next annual meeting and until their successors are elected and qualify.

Section 2. Resignation

Any officer may resign at any time by giving written notice to the Board. Unless otherwise specified in such written notice, the resignation shall take effect upon receipt thereof by the Board Chair.

Section 3. Removal

Any officer, employee, or agent appointed by the Board may be removed from office, either with or without cause, by a majority vote of the Board.

Section 4. Vacancies

The Board may fill any officer vacancy according to Section 1 in this Article.

Section 5. Board Chair

The Chair shall convene and preside at meetings of the Board, call special meetings whenever he or she deems it necessary, perform such duties as may be assigned from time to time by the Board, and shall perform the duties usually delegated upon a presiding officer.

- a) Coordinate the Board agenda preparation with the President and CEO;
- b) Help to guide the strategic direction through the strategic plan and the planning processes;
- c) Assures the Board formulates policies and programs to further the mission and objectives of the UWYC;
- d) Make emergent decisions in consultation with Executive Committee as needed regarding actions taken by UWYC;
- e) Appoint Committee and task force chairs;
- f) Designate and delegate tasks to Directors and other volunteers, as necessary. Ensures volunteer work is being completed as assigned;
- g) Represents the UWYC to the public and serves as the primary UWYC spokesperson on industry issues;
- h) Keeps the Board, committees and membership informed about the conditions and operations of the UWYC;
- i) Promotes active member engagement and participation;
- j) Develops and maintains a collegial relationship with the President and CEO;
- k) The Chair is an ex-officio member of all committees of the Board.

Section 6. Chair-Elect

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The Chair-Elect shall perform such duties as the Board may assign and may assist the Board Chair as requested. The Chair-Elect shall preside at meetings in the absence of the Chair. The Chair-Elect assumes the office of Chair of the Board if the Chair position is vacated for any reason. The Chair-Elect is an ex-officio member of all committees of the Board. The Chair-Elect serves as the chair of the Strategic Planning session.

Section 7. Secretary

The Secretary shall have the following functions and powers which may be delegated to UWYC staff with adequate oversight.

- a) Act as clerk of each meeting of the Board including annual and special meetings. The Secretary shall record all the proceedings and votes of such meetings and create a permanent record;
- b) Cause all notices to be duly given in accordance with the provisions of these Bylaws and as required by statute and, if required by resolution at any annual or special meeting;
- c) See that the minutes, reports, statements, policies, and all other documents and records of UWYC required by statute are properly kept and filed;
- d) The Secretary shall have access to the original copy of the Bylaws and all amendments thereof;
- e) Perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board; and
- f) The Board Chair or Chair-Elect may designate a person other than the Secretary to record meeting minutes.

Section 8. Treasurer

The Treasurer shall also serve as Chair of the Finance Committee and shall report to the Board at each meeting on the financial condition of UWYC. The Treasurer shall be responsible for the following, which may be delegated to UWYC staff with adequate oversight:

- a) Be responsible for the funds, securities, receipts and disbursements of the UWYC; monitor the approved financial policies for adequacy and compliance;
- b) Ensure adequate financial controls are in place and the organization operates within a sound financial framework;
- c) Be responsible for receiving and giving receipts for monies due and payable to UWYC from any source whatsoever; cause the monies and other valuable effects of UWYC to be deposited in the name and to the credit of the Organization in such banks or other depositories as the Board may designate or select;
- d) Cause the funds of UWYC to be disbursed by checks or drafts, with such signatures as may be authorized by the Board, upon the authorized depositories of UWYC, and cause to be taken and preserved proper vouchers for all monies disbursed;
- e) Provide to the Board, whenever requested, a statement of the financial condition of UWYC, which may include an account of all transactions;
- f) Keep the books of account of all the business and transactions of the UWYC, and submit annually for external audit;
- g) In partnership with the President and CEO, develops an annual budget which is presented to the Finance Committee for review and recommendation to the Board;
- h) Serve as Chair of the Finance Committee; and
- i) Perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board.

Section 9. Immediate Past Chair

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The Immediate Past Chair of the Board shall continue to serve as a member of the Board and as an officer of the organization, as well as a member of the Governance & Nominating Committee, for one year after his or her term as Chair has ended. The Past Chair may perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board.

Section 10. President & Chief Executive Officer

The President, who shall be the Chief Executive Officer of UWYC and who shall be employed by the Board, shall in general supervise and control all of the business, affairs, and property of UWYC and shall have general supervision over all of its employees and agents under the direction of the Board. In general, the President shall perform all duties incident to the office and shall see that all orders and resolutions of the Board are carried into effect. The President shall serve on the Executive Committee of the Board and be an Ex-Officio director with full voting rights on the Executive Committee.

In the absence of the President, or in the event that the President is unable to carry out his or her duties, the Chair may delegate the President's powers to another UWYC employee, or the President may so delegate with the consent of the Board. In extremely unusual circumstances or when the absence is expected to last for an extended period of time, the Chair may recommend an alternate interim solution, which must be approved by the Board.

- a) Salaries. The salary and other remuneration of the President shall be fixed by the Board. An annual review of his or her compensation shall be conducted in accordance with approved policies, local and United Way Worldwide compensation information, and IRS intermediate sanction rules. Salaries and wages of other UWYC employees shall be fixed by the President based on the recommended salary ranges and subject to the approval of a general operating budget of the Board.
- b) Performance. The Executive Committee of the Board shall conduct an annual review of the President's performance to established strategic goals. The Board may recommend additional compensation based on the President's performance.

ARTICLE 8: COMMITTEES OF THE ORGANIZATION

Section 1. Committees, Task Forces, and Special Committees

The Chair of the Board may designate committees, special committees, or task forces authorized by the Board. Annually, the Chair of the Board appoints the Chair of each UWYC Committee, special committee, or task force that has been authorized by the Board. All standing committee chairs and other committee chairs shall be members of the Board. Committee Chairs will select committee members with support and guidance from the Governance and Nominating Committee. Volunteers from the community shall be considered for service on such committees, except as may be precluded by the law of Montana or these Bylaws. A clear background check is required for each committee member.

Section 2. Standing Committees

UWYC will maintain the following standing committees.

- a) Executive Committee. The Executive Committee consists of the officers of the Board of Directors and other board members as determined by the Board and duly elected as the Executive Committee. The Chair of the Board shall serve as Chair of the Executive Committee. The Executive Committee shall have and exercise all the powers of the Board of Directors subject to such limitations as the laws of the State of Montana or resolutions of the Board of Directors may impose, and shall have the power to affix the seal of the corporation to all papers requiring it, when the

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Board is unable to meet.

A majority thereof shall constitute a quorum. The Executive Committee shall keep regular minutes of its proceedings and report the same to the Board of Directors.

In matters requiring immediate action, the Executive Committee may act on behalf of the Board of Directors, except to 1) amend the Bylaws; 2) adopt a plan of merger or consolidation; or 3) sell, lease, exchange, mortgage, pledge or make any other disposition of any of the property and assets of the organization. Any action should be communicated to the Board no later than the next regularly scheduled Board meeting.

The Executive Committee's responsibilities shall include:

- a. evaluation and recommendation of the CEO's salary and the proposal of the management compensation policy to the Board;
- b. management of the flow of work between the Board and Board-level committees;
- c. development and maintenance of the ethics policy;
- d. management of relationship with organized labor; and
- e. development of a diversity policy.

b) Governance and Nominating Committee. The Governance and Nominating Committee shall have responsibility for the recruitment, nomination, orientation, training, performance and evaluation of board members, including officers. The committee may evaluate Board functioning and provide Board education, review and compliance with the diversity and ethics policies. The Ethics Officer will serve on this committee.

c) Finance Committee. The Board, with support and nominations from the Governance and Nominating Committee, shall appoint a Finance Committee. At least two of the committee members must possess financial expertise (as defined by the Sarbanes-Oxley legislation). The committee will be responsible for the development and management of the UWYC annual budget, the management of its financial resources (including making prudent investments), the evaluation of the financial control and accounting system, and compliance with federal and state legal requirements. The Finance Committee shall also receive quarterly financial statements. The Committee may request the designated independent auditor, or any officer or employee of the UWYC, to appear before it to report on the financial condition and answer any questions. The Finance Committee will report to the Board regularly. The Finance Committee will also serve as the Eligibility Committee for specified partner/agency grants, which includes reviewing financials annually. The Finance Committee will also be responsible for the outside and internal audits of all UWYC financial transactions, the necessary controls to ensure compliance with the organization's financial policies, and compliance with federal and state legal requirements. The Finance Committee shall designate the independent auditor every (three (3) years, shall meet privately with that auditor at least once each year, shall receive the management letter from that auditor, shall review the UWYC's IRS Form 990 prior to filing, and shall ensure that the Annual Report is timely prepared and submitted to the Board.

d) Community Relations Committee. The Community Relations Committee will help establish and lead engagement activities related to revenue and revenue growth for UWYC. The Committee helps set short- and long-term corporate engagement goals, revenue goals and oversees efforts at increasing donors and revenue. The Committee will be responsible for year-round relationships with donors, agencies and improving communication with the community.

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- e) Community Impact Committee. The Board shall appoint a Community Impact Committee, which stewards the community impact-focused work of the organization in support of its goals. The Committee's primary role is to be responsible for the distribution of resources that address community need. The Committee will review and assist with activities related to funding priorities, community assessment, and distribution of funds to address priority needs, agency membership, agency relations and targeted community initiatives.
- f) Volunteer Engagement Committee. The Board shall appoint a Volunteer Engagement Committee, which advises and recommends policy to the UWYC Board on matters pertaining to Engagement and volunteerism.
- g) Parent Advisory Committee. The Board shall appoint a Parent Advisory Council. The Parent Advisory Committee (PAC) is comprised of parent representatives and family caregivers from each CARE Academy location. The PAC serves as an advisory, not a decision-making body, that makes recommendations and provides advice to CARE Academy Director relating to programs, activities, and resources in order to 1) help the program attain its goal of providing each child with the best Out Of School Time experience possible and 2) have policies and programs that support families' strengths and needs.
- h) Marketing Committee. The Board shall appoint a Marketing Committee. The Committee is responsible for overseeing the messaging of UWYC, and the overall marketing plan, including social media.

Section 3. Other Committees and Task Forces

The Board of Directors may, by resolution passed by a majority of the Board, designate additional committees, provided that each such committee shall include two (2) or more directors. Any such committee, to the extent provided in the resolution of the Board which establishes it and to the extent permitted by Montana law, shall have and may exercise the powers of the Board of Directors in the management of the business and affairs of the corporation and may authorize the seal of the corporation to be affixed to any papers which may require it; provided, however, that any committee that includes members who are not directors may not exercise the authority of the Board and shall act only in an advisory capacity to the Board. Any director may be a member of more than one (1) committee.

Section 4. Affinity Groups

The Board may create Affinity Groups of supporters as a vehicle for the engagement of subgroups of donors. These groups will be created by the Board and these affinity groups will function under the policies and guidelines of the Board.

Section 5. Committee Operations

Each committee shall have power to make rules and regulations for the conduct of its business subject to the Board's approval. A majority of the members of a committee shall constitute a quorum, and in every case the affirmative vote of a majority of all of the members of such committee shall be necessary for any committee action. Committee meetings may be held on forty-eight (48) hours' notice to each member personally, by any acceptable method (phone, text, email). Any action permitted to be taken at a meeting of the committee may be taken without a meeting if a written consent describing the action taken is signed by each member of the committee. Each committee shall keep regular minutes of its proceedings and transmit copies thereof to the Board. No committee of the Board may (i) authorize distributions; (ii) approve dissolution, merger or the sale, pledge or transfer of all or substantially all of the corporation's

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assets; (iii) elect, appoint or remove directors or fill vacancies on the Board or on any of its committees; or (iv) adopt, amend or repeal the Articles of Incorporation or these Bylaws.

ARTICLE 9: GENERAL PROVISIONS

Section 1. Nondiscrimination

Diversity, equity and inclusion are vital to achieving our mission, living our values, and advancing the common good. UWYC is committed to diversity, equity and inclusion within its own organization and the community. Therefore, UWYC will have an approved Diversity, Equity and Inclusion statement and policy that takes the broadest possible view of diversity, going beyond visible differences to affirm the essence of all individuals including the realities, background, experiences, skills and perspectives that make each person who they are.

The officers, directors, committee members, employees and persons served by UWYC shall be selected in a manner to promote diversity, equity and inclusion and entirely on a non-discriminatory basis with respect to race, religion, national origin, ethnicity, age, gender, gender identity and expression, disability, sexual orientation, veteran-status, familial status, or socio-economic status and in support of the UWYC's Diversity and Inclusion statement and/or principle and policy.

Section 2. Ethics

UWYC will have an approved ethics policy made known to all volunteers and staff associated with the organization. An Ethics Officer will be designated for the organization to establish procedures for Board, staff, and community members to submit ethical complaints and conduct investigations of complaints in a confidential manner.

Ethics policies will include conflict-of-interest and disclosure and anti-sexual harassment. Board Members are required to review and sign annually. No contract or transaction relating to the operations conducted by UWYC or for furnishing supplies to UWYC and to which UWYC is a party shall be invalidated by reason of the fact that any board member, officer or employee of UWYC has a direct beneficial interest. Any such transaction must be fully disclosed in writing to the Board for its approval prior to the contract or transaction taking effect.

Section 3. Organization Loans

No loans, other than through the purchase of bonds, debentures, or similar obligations of the type customarily sold in public offerings, or through ordinary deposit of funds in a bank, shall be made by UWYC to its board members, officers or employees, or to any other corporation, firm, association, or other entity in which one or more of its board members, officers or employees are directors or officers or hold a substantial financial interest, except in a loan by UWYC to another entity having a comparable purpose to that set forth in Article 3 of these Bylaws. A loan made in violation of this section shall be a violation of the duty to UWYC by the Board, officers or employees authorizing it or participating in it, but the obligation of the borrower with respect to the loan shall not be affected thereby.

Section 4. Fiscal Year

The fiscal year of UWYC is July 1 to June 30.

Section 5. Indemnification

The corporation shall indemnify board members, officers, employees, or agents of UWYC to the full extent permitted by the indemnification provisions of the Montana Nonprofit Corporation Act as it may be amended from time to time. Any person, their heirs, executors, or administrators, may be indemnified or

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reimbursed by UWYC for reasonable expenses actually incurred in connection with any action, suit, or proceeding, civil or criminal, to which her or she shall have been made a party by reason of being or having been a director, officer, or employee of UWYC, or of any firm, corporation, or organization which her or she served in any such capacity at the request of UWYC provided however, that no person shall be so indemnified or reimbursed in relation to any matter in such action, suit, or proceeding as to which her or she shall finally be adjudged to have been guilty of or liable for negligence or willful misconduct in the performance of his or her duties to UWYC; and provided further, that no person shall be so indemnified or reimbursed in relation to any matter in such action, suit or proceeding which has been made the subject of a compromise settlement except with the approval of (a) a court of competent jurisdiction, and (b) the Board, acting by vote of the directors not parties to the same or substantially the same action, suit, or proceeding constituting a majority of the directors voting. The foregoing right of indemnification or reimbursement shall not be exclusive of other rights to which such person, his or her heirs, executors, or administrators, may be entitled as a matter of law. UWYC must maintain nonprofit liability Directors & Officers (D&O) insurance and be able to provide proof of such insurance upon request.

Section 6. Amendments

The Bylaws shall be reviewed every two years. The Board of Directors shall have the power to make, alter, amend, or repeal the Bylaws of UWYC by a two-thirds vote of those Directors present, at any regular or special meeting where notice of the proposed action has been announced in the notice of the meeting.

Section 7. Gifts

The UWYC solicits and accepts contributions of money, in-kind donations, property, and any other item of value for use in accordance with the purposes of the corporation and in accordance with the Gift Acceptance and Disbursement Guidelines Policy.

Section 8. Property

UWYC may hold, improve, own, manage, operate, lease as lessor or lease, sell, convey, and/or mortgage, either alone or in conjunction with others, real estate of every kind and character.

ARTICLE 10: DISSOLUTION

Upon the dissolution of UWYC, the Board shall, after paying or making provision for the payment of all of the liabilities of UWYC, distribute all assets of the corporation, pursuant to a plan of distribution adopted by the Directors, to any Qualified Organization, or to the federal government, or to a state or local government. For purposes of this ARTICLE, "Qualified Organization" shall mean an exempt organization in Montana (i) which is described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and (ii) whose purposes are closely related to, and no broader than, the charitable purposes of UWYC. Any assets not so disposed of shall be disposed of by the District Court of the county in which the principal office of UWYC is then located, exclusively for the purposes specified in such plan of distribution (or if there is no plan of distribution, for purposes similar or analogous to the purposes described in Article 3 above), as determined by such court.

Revision Approved: November 2, 2020

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ARTICLE 1: NAME

The name of the corporation is United Way of Yellowstone County, Inc. (hereinafter referred to as UWYC).

ARTICLE 2: PRINCIPAL OFFICE

The principal office of UWYC shall be located at 2173 Overland Avenue, Billings, Montana 59102. This address will also be the address for the registered office in the State of Montana.

ARTICLE 3: PURPOSE

Section 1. Mission & Vision

Mission

To improve lives by mobilizing the caring power of the community.

To do this UWYC will:

- Inspire others to LIVE UNITED - to give, advocate and volunteer.
- Encourage volunteer and community involvement on priority issues.
- Actively involve diverse groups who represent the community.
- Utilize many community resources to implement strategies and achieve meaningful results.
- Encourage philanthropic investments to achieve UWYC's goals and vision.

Vision

UWYC is the primary community-building organization in South Central Montana. UWYC provides leadership to effectively mobilize people and financial and strategic resources to improve people's lives. UWYC identifies and addresses the community's priority needs and provides solutions that achieve measurable results and sustained community change.

Values

Respect, integrity, transparency, and service oriented.

Diversity, Equity and Inclusion (DEI) Statement

Diversity, equity and inclusion are vital to achieving the mission of UWYC, living our values, and advancing the common good. UWYC is committed to diversity, equity and inclusion within its own organization and the community. UWYC affirms the essence of all individuals including the realities, background, experiences, skills and perspectives that make each person who they are.

UWYC aspires to involve every segment of the community in every aspect of our work, to act in ways that respect the dignity, uniqueness, and intrinsic worth of every person, the community, the donors, our own Board members, staff, volunteers and representatives, and believe in a movement built from the rich diversity and gifts of all people in all systems.

Volunteers, employees and persons served by UWYC shall be selected in a manner to promote diversity, equity and inclusion and entirely on a non-discriminatory basis with respect to race, religion, national origin, ethnicity, age, gender, gender identity and expression, disability, sexual orientation, veteran-status, familial status, or socio-economic status.

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UWYC recognizes that in order to effectively engage our community, staff, volunteers, donors and community partners to achieve our community impact goals, we must embrace the diversity of the communities we serve. Our culture, recruitment, partnerships and other business practices demonstrate inclusiveness.

Section 2: Purpose

The purposes for which this corporation is formed are:

- (a) To assess, on a continuing basis, the need for human service programs; to seek solutions to human problems; to assist in the development of new or modification of existing human service programs; to promote preventive activities and foster cooperation among local, state and national agencies serving the county;
- (b) To develop as fully as possible the financial resources needed to meet the human service needs of the county;
- (c) To encourage community support and commitment for the entire United Way enterprise through a systematic communications program which both speaks and listens to the community; and
- (d) To receive by gift, grant, devise, bequest or otherwise, and from any private or public sources, personal or real property, and to hold, administer, sell, invest, reinvest, manage, use, disburse and distribute, and apply the income and/or principal of the same in accordance with the directions and intent of the donor or donors of such property, or, in the absence of such directions, as the corporation may deem best from time to time, for the promotion of any or all of the foregoing purposes.

No substantial part of the activities of this corporation shall be for the purpose of carrying on propaganda or otherwise attempting to influence legislation. None of the activities of this corporation shall consist of participating in, or intervening in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

No part of the net earnings of this corporation shall inure to the benefit of any private shareholder or any individual. The property of this corporation is irrevocably dedicated to charitable purposes and upon liquidation, dissolution or abandonment of the corporation, after providing for the debts and obligations thereof, the remaining assets will not inure to the benefit of any private person but will be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under Sections 501 (c)(3) and 509 (a)(1),(2) or (3) of the Internal Revenue Code of 1986, as amended, or to the federal government, or a state or local government.

Section 3. Nonprofit Status

UWYC is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States Internal Revenue Laws.

Section 4. Montana Nonprofit Corporation

United Way of Yellowstone County, Inc. is a nonprofit corporation in the State of Montana and subject to the laws of the state and may exercise all powers granted to Montana nonprofit corporations by the Montana Nonprofit Corporation Act, Sections 35-2-113, *et seq.*, Montana Code Annotated, as now exists and afterwards amended.

ARTICLE 4: MEMBERS

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The currently elected members of the Board of Directors are the current Members of the corporation and are authorized to elect board members to fulfill the duties and responsibilities as set forth in these Bylaws. The Members of the organization will elect the Board of Directors at the Annual Meeting as established in Article 5.

ARTICLE 5: ANNUAL MEETING

Section 1. Annual Meeting

The Members shall meet annually for the election of board members and for the transaction of such other business as may properly come before the meeting and at such time as may be designated by the Board of Directors. Provisions with respect to notice, quorum, and inspections of elections shall comply with the laws of the State of Montana.

Section 2. Quorum

The presence in person of a majority of the Members shall constitute a quorum at all meetings of the Members for the election of the Board or for the transaction of other business except as otherwise provided by law.

Section 3. Minutes

Minutes of the annual meeting will be taken, reviewed, and approved by the members.

ARTICLE 6: BOARD OF DIRECTORS

Section 1. Powers and Duties

The business and affairs of UWYC shall be under the supervision of a board of directors. The Board of Directors ("Board") shall have the control and management of the affairs and property of UWYC. The Board shall be responsible for strategic leadership, resource and relationship management, reputation building, stewardship of UWYC assets, performance management and measurement of the President & CEO, and oversight of a public policy agenda and advocacy. The Board adopts ethical, legal, and financial management policies to ensure that UWYC has adequate resources to advance its mission and work toward a sustainable future for the organization. The Board may delegate certain duties to the officers and committees of UWYC. In addition to the powers expressly conferred upon it by these Bylaws, the Board may exercise such powers and do such lawful acts and things as are not otherwise limited by these Bylaws and/or the Articles of Incorporation. A clear background check is required for each board member.

Section 2. Board Member Responsibilities

- a) **Set Direction and Measure Performance and Results:** UWYC makes decisions grounded in community priorities and effectively measures performance on impact, revenue, donors and community image to ensure those results are accomplished.
- b) **Deepen Relevance in Community:** Is visible in both words and deeds in the community, seeks to understand and be engaged in broader community issues, works to enhance UWYC's relevance, including advocating and/or influencing public policy as a critical function.
- c) **Grow Revenue and Donors:** Connects impact efforts and revenue generation in order to grow resources (financial, social) and advocates in order to achieve community results at scale. Makes calls and introductions on behalf of UWYC, opening his or her own networks for key financial asks and other supports. Assists with recruitment of Fundraising Volunteer Leaders and serves on committees/cabinets as appropriate.

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- d) **Mission, Brand, Impact and Business Strategy:** Determines, articulates, and stewards the organization's mission, vision, brand, and core values, with which the community has entrusted the Board.
- e) **Governance and Fiscal Oversight:** Practices effective governance and fiscal oversight and fiscal integrity of the organization and ensures compliance with legal, regulatory reporting, and operating requirements.
- f) **Conduct business under Robert's Rules of Order.**
- g) **CEO Performance and Accountability:** The CEO leads the day-to-day activities of the organization; the Board monitors the CEO's performance and engages in the following responsibilities:
 - a) Hires and fires the CEO.
 - b) Supports the CEO and serves as a trusted advisor.
 - c) Evaluates the CEO's performance and reviews and approves CEO's compensation.

Section 3. Number, Term of Office, and Election

- a) The Board shall consist of at least 11 and no more than 16 persons broadly representative of Yellowstone County including the city of Billings, Montana, and consistent with the diversity statement in Article 9, Section 1. The President & CEO of UWYC shall be an ex officio member, without voting rights, of the Board of Directors.
- b) Board members are elected for three (3) year terms at the annual meeting. In unusual circumstances, Board members may be elected to a shorter term, per the needs of the Board. Members of the Board shall be elected by the Members of the organization in accordance with Article 4. Terms start on July 1 and conclude on June 30 in line with the fiscal year.
- c) Any board member who serves two consecutive three (3) year terms shall be ineligible for reelection until a minimum of one year has elapsed after expiration of the second term. Notwithstanding the foregoing limitation on Board terms, any board member who has served two consecutive three-year terms may be re-elected to fill a position as an officer of the Organization. If the term of a board member, who is Chair-elect of the Board, shall expire, then he or she shall be eligible for reelection for an additional year, as long as he or she may hold the office of Chair. A Director elected to an incomplete term may complete that term and remain eligible for two additional, consecutive terms.
- d) An immediate past Board Chair who has completed his or her term as an officer and is not eligible for reelection to the Board may serve one additional year on the Board and Executive Committee. In this case, the allowable size of the Board and Executive Committee would be increased by one member.
- e) Board Member expectations are outlined in the UWYC Board Handbook. Failure to fulfill the expectations and duties of a board Member may be a cause for removal. The Board Governance and Nominating Committee shall oversee the implementation of this Handbook and the expectations and policies therein.

Section 4. Removal of a Board Member

A member of the Board may be removed from the Board with or without cause by a vote of two-thirds (2/3) of the Board at a meeting at which quorum is present or, if such action is taken by written consent of the Board in lieu of a meeting as permitted by Section 9(d) hereof, then by a consent in writing signed by two-thirds (2/3) of the board members then in office and in good standing, not including the board member who is the subject of such removal.

Section 5. Resignation

A member of the Board may resign at any time by giving written notice to the Board. Unless otherwise specified in such written notice, the resignation shall take effect upon receipt thereof by the Board Chair.

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Section 6. Vacancies

All vacancies in the Board may be filled by the remaining board members according to the process in Article 6, Section 3.

Section 7. Compensation and Reimbursement

Board members shall be volunteers and shall not receive any compensation for their services.

Section 8. Liability

No Director of this corporation shall be personally liable for any action or omission unless the Director has breached or failed to perform the duties of his or her office as prescribed by state law and said breach or failure to perform constitutes self-dealing, willful misconduct, or recklessness.

Section 9. Meetings

- a) **Regular Meetings.** The Board shall hold a minimum of two (2) regular meetings for each quarter of each year at such place or places as may be determined from time to time or as may be set forth in the notice of meeting, which notice shall be given not less than seven (7) days prior to the time of the meeting. The annual meeting of this corporation shall be held during the last quarter of the fiscal year (April-May-June), at such place and on such date and time as the Board of Directors may determine.
- b) **Special Meetings.** Special meetings of the Board may be called by the Chair or Chair-Elect of the Board on forty-eight (48) hours' notice, if possible, to each board member personally, by any acceptable method (phone, text, email, etc.); special meetings shall be called by a member of the Executive Committee in like manner on the written request of one-third of the board members in office. The written request must specify the basis for the meeting. Upon receipt of the call for a special meeting, the Board of Directors shall fix the date, time, and place for the meeting, which shall be held within fifteen (15) days after the receipt of the call for the meeting, and with five (5) days' notice of the meeting provided to the board members.
- c) **Quorum and Voting.** At all meetings of the Board, the presence of a majority of the currently elected Board shall constitute a quorum for the transaction of business, and any act of a majority of those in attendance at a meeting at which there is a quorum shall be adopted. Any business may be transacted by the Board at any meeting at which a quorum is present, although held without notice, upon a waiver signed by every member of the Board.
- d) **Action Without Meeting.** Any action required or permitted to be taken at a meeting of the Board of Directors may be taken without a meeting by one or more written consents signed by 100 percent of the directors. The deliberation period for all Board action undertaken without a meeting is no less than one week from the date of transmission. The results of such action without a meeting will be filed with the minutes of proceedings of the Board. Such consent shall have the same force and effect as a unanimous vote provided 100 percent of all directors' consent to the action.
- e) **Members participating by telephone or video conference.** Participation in any meeting of the Board or a committee of the Board by means of conference telephone, video or any means of communication by which all persons participating in the meeting are able to hear one another shall constitute presence in person at the meeting.

ARTICLE 7: OFFICERS OF THE ORGANIZATION

Section 1. Number, Qualification, Term of Office, and Election

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The officers of UWYC who shall be elected by the Board shall consist of a Board Chair, Chair-Elect, Secretary, Treasurer, and Immediate Past Chair. The President and CEO shall serve on the Board and be an Ex-Officio director with no voting rights, except with the Executive Committee.

- a) Term. All officers shall hold office for one year or until their successors are duly elected and qualified. In the unusual event a Board Chair serves two consecutive terms, he or she shall be ineligible for reelection as Chair until a year has elapsed after the expiration of the second of such terms.
- b) Election. Nominations for officers will be presented by the Board Governance and Nominating Committee. The officers of UWYC shall be elected by the Board.
- c) In case there is a vacancy in any office of the corporation, whether caused by failure to elect, death, resignation or otherwise, such vacancy may be filled by vote of the Board of Directors at any regular or special meeting. Such officers so elected to fill vacancies shall serve until the next annual meeting and until their successors are elected and qualify.

Section 2. Resignation

Any officer may resign at any time by giving written notice to the Board. Unless otherwise specified in such written notice, the resignation shall take effect upon receipt thereof by the Board Chair.

Section 3. Removal

Any officer, employee, or agent appointed by the Board may be removed from office, either with or without cause, by a majority vote of the Board.

Section 4. Vacancies

The Board may fill any officer vacancy according to Section 1 in this Article.

Section 5. Board Chair

The Chair shall convene and preside at meetings of the Board, call special meetings whenever he or she deems it necessary, perform such duties as may be assigned from time to time by the Board, and shall perform the duties usually delegated upon a presiding officer.

- a) Coordinate the Board agenda preparation with the President and CEO;
- b) Help to guide the strategic direction through the strategic plan and the planning processes;
- c) Assures the Board formulates policies and programs to further the mission and objectives of the UWYC;
- d) Make emergent decisions in consultation with Executive Committee as needed regarding actions taken by UWYC;
- e) Appoint Committee and task force chairs;
- f) Designate and delegate tasks to Directors and other volunteers, as necessary. Ensures volunteer work is being completed as assigned;
- g) Represents the UWYC to the public and serves as the primary UWYC spokesperson on industry issues;
- h) Keeps the Board, committees and membership informed about the conditions and operations of the UWYC;
- i) Promotes active member engagement and participation;
- j) Develops and maintains a collegial relationship with the President and CEO;
- k) The Chair is an ex-officio member of all committees of the Board.

Section 6. Chair-Elect

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The Chair-Elect shall perform such duties as the Board may assign and may assist the Board Chair as requested. The Chair-Elect shall preside at meetings in the absence of the Chair. The Chair-Elect assumes the office of Chair of the Board if the Chair position is vacated for any reason. The Chair-Elect is an ex-officio member of all committees of the Board. The Chair-Elect serves as the chair of the Strategic Planning session.

Section 7. Secretary

The Secretary shall have the following functions and powers which may be delegated to UWYC staff with adequate oversight.

- a) Act as clerk of each meeting of the Board including annual and special meetings. The Secretary shall record all the proceedings and votes of such meetings and create a permanent record;
- b) Cause all notices to be duly given in accordance with the provisions of these Bylaws and as required by statute and, if required by resolution at any annual or special meeting;
- c) See that the minutes, reports, statements, policies, and all other documents and records of UWYC required by statute are properly kept and filed;
- d) The Secretary shall have access to the original copy of the Bylaws and all amendments thereof;
- e) Perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board; and
- f) The Board Chair or Chair-Elect may designate a person other than the Secretary to record meeting minutes.

Section 8. Treasurer

The Treasurer shall also serve as Chair of the Finance Committee and shall report to the Board at each meeting on the financial condition of UWYC. The Treasurer shall be responsible for the following, which may be delegated to UWYC staff with adequate oversight:

- a) Be responsible for the funds, securities, receipts and disbursements of the UWYC; monitor the approved financial policies for adequacy and compliance;
- b) Ensure adequate financial controls are in place and the organization operates within a sound financial framework;
- c) Be responsible for receiving and giving receipts for monies due and payable to UWYC from any source whatsoever; cause the monies and other valuable effects of UWYC to be deposited in the name and to the credit of the Organization in such banks or other depositories as the Board may designate or select;
- d) Cause the funds of UWYC to be disbursed by checks or drafts, with such signatures as may be authorized by the Board, upon the authorized depositories of UWYC, and cause to be taken and preserved proper vouchers for all monies disbursed;
- e) Provide to the Board, whenever requested, a statement of the financial condition of UWYC, which may include an account of all transactions;
- f) Keep the books of account of all the business and transactions of the UWYC, and submit annually for external audit;
- g) In partnership with the President and CEO, develops an annual budget which is presented to the Finance Committee for review and recommendation to the Board;
- h) Serve as Chair of the Finance Committee; and
- i) Perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board.

Section 9. Immediate Past Chair

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The Immediate Past Chair of the Board shall continue to serve as a member of the Board and as an officer of the organization, as well as a member of the Governance & Nominating Committee, for one year after his or her term as Chair has ended. The Past Chair may perform other duties as are given by these Bylaws or as from time to time may be assigned by the Board.

Section 10. President & Chief Executive Officer

The President, who shall be the Chief Executive Officer of UWYC and who shall be employed by the Board, shall in general supervise and control all of the business, affairs, and property of UWYC and shall have general supervision over all of its employees and agents under the direction of the Board. In general, the President shall perform all duties incident to the office and shall see that all orders and resolutions of the Board are carried into effect. The President shall serve on the Executive Committee of the Board and be an Ex-Officio director with full voting rights on the Executive Committee.

In the absence of the President, or in the event that the President is unable to carry out his or her duties, the Chair may delegate the President's powers to another UWYC employee, or the President may so delegate with the consent of the Board. In extremely unusual circumstances or when the absence is expected to last for an extended period of time, the Chair may recommend an alternate interim solution, which must be approved by the Board.

- a) Salaries. The salary and other remuneration of the President shall be fixed by the Board. An annual review of his or her compensation shall be conducted in accordance with approved policies, local and United Way Worldwide compensation information, and IRS intermediate sanction rules. Salaries and wages of other UWYC employees shall be fixed by the President based on the recommended salary ranges and subject to the approval of a general operating budget of the Board.
- b) Performance. The Executive Committee of the Board shall conduct an annual review of the President's performance to established strategic goals. The Board may recommend additional compensation based on the President's performance.

ARTICLE 8: COMMITTEES OF THE ORGANIZATION

Section 1. Committees, Task Forces, and Special Committees

The Chair of the Board may designate committees, special committees, or task forces authorized by the Board. Annually, the Chair of the Board appoints the Chair of each UWYC Committee, special committee, or task force that has been authorized by the Board. All standing committee chairs and other committee chairs shall be members of the Board. Committee Chairs will select committee members with support and guidance from the Governance and Nominating Committee. Volunteers from the community shall be considered for service on such committees, except as may be precluded by the law of Montana or these Bylaws. A clear background check is required for each committee member.

Section 2. Standing Committees

UWYC will maintain the following standing committees.

- a) Executive Committee. The Executive Committee consists of the officers of the Board of Directors and other board members as determined by the Board and duly elected as the Executive Committee. The Chair of the Board shall serve as Chair of the Executive Committee. The Executive Committee shall have and exercise all the powers of the Board of Directors subject to such limitations as the laws of the State of Montana or resolutions of the Board of Directors may impose, and shall have the power to affix the seal of the corporation to all papers requiring it, when the

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Board is unable to meet.

A majority thereof shall constitute a quorum. The Executive Committee shall keep regular minutes of its proceedings and report the same to the Board of Directors.

In matters requiring immediate action, the Executive Committee may act on behalf of the Board of Directors, except to 1) amend the Bylaws; 2) adopt a plan of merger or consolidation; or 3) sell, lease, exchange, mortgage, pledge or make any other disposition of any of the property and assets of the organization. Any action should be communicated to the Board no later than the next regularly scheduled Board meeting.

The Executive Committee's responsibilities shall include:

- a. evaluation and recommendation of the CEO's salary and the proposal of the management compensation policy to the Board;
- b. management of the flow of work between the Board and Board-level committees;
- c. development and maintenance of the ethics policy;
- d. management of relationship with organized labor; and
- e. development of a diversity policy.

b) Governance and Nominating Committee. The Governance and Nominating Committee shall have responsibility for the recruitment, nomination, orientation, training, performance and evaluation of board members, including officers. The committee may evaluate Board functioning and provide Board education, review and compliance with the diversity and ethics policies. The Ethics Officer will serve on this committee.

c) Finance Committee. The Board, with support and nominations from the Governance and Nominating Committee, shall appoint a Finance Committee. At least two of the committee members must possess financial expertise (as defined by the Sarbanes-Oxley legislation). The committee will be responsible for the development and management of the UWYC annual budget, the management of its financial resources (including making prudent investments), the evaluation of the financial control and accounting system, and compliance with federal and state legal requirements. The Finance Committee shall also receive quarterly financial statements. The Committee may request the designated independent auditor, or any officer or employee of the UWYC, to appear before it to report on the financial condition and answer any questions. The Finance Committee will report to the Board regularly. The Finance Committee will also serve as the Eligibility Committee for specified partner/agency grants, which includes reviewing financials annually. The Finance Committee will also be responsible for the outside and internal audits of all UWYC financial transactions, the necessary controls to ensure compliance with the organization's financial policies, and compliance with federal and state legal requirements. The Finance Committee shall designate the independent auditor every (three (3) years, shall meet privately with that auditor at least once each year, shall receive the management letter from that auditor, shall review the UWYC's IRS Form 990 prior to filing, and shall ensure that the Annual Report is timely prepared and submitted to the Board.

d) Community Relations Committee. The Community Relations Committee will help establish and lead engagement activities related to revenue and revenue growth for UWYC. The Committee helps set short- and long-term corporate engagement goals, revenue goals and oversees efforts at increasing donors and revenue. The Committee will be responsible for year-round relationships with donors, agencies and improving communication with the community.

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- e) Community Impact Committee. The Board shall appoint a Community Impact Committee, which stewards the community impact-focused work of the organization in support of its goals. The Committee's primary role is to be responsible for the distribution of resources that address community need. The Committee will review and assist with activities related to funding priorities, community assessment, and distribution of funds to address priority needs, agency membership, agency relations and targeted community initiatives.
- f) Volunteer Engagement Committee. The Board shall appoint a Volunteer Engagement Committee, which advises and recommends policy to the UWYC Board on matters pertaining to Engagement and volunteerism.
- g) Parent Advisory Committee. The Board shall appoint a Parent Advisory Council. The Parent Advisory Committee (PAC) is comprised of parent representatives and family caregivers from each CARE Academy location. The PAC serves as an advisory, not a decision-making body, that makes recommendations and provides advice to CARE Academy Director relating to programs, activities, and resources in order to 1) help the program attain its goal of providing each child with the best Out Of School Time experience possible and 2) have policies and programs that support families' strengths and needs.
- h) Marketing Committee. The Board shall appoint a Marketing Committee. The Committee is responsible for overseeing the messaging of UWYC, and the overall marketing plan, including social media.

Section 3. Other Committees and Task Forces

The Board of Directors may, by resolution passed by a majority of the Board, designate additional committees, provided that each such committee shall include two (2) or more directors. Any such committee, to the extent provided in the resolution of the Board which establishes it and to the extent permitted by Montana law, shall have and may exercise the powers of the Board of Directors in the management of the business and affairs of the corporation and may authorize the seal of the corporation to be affixed to any papers which may require it; provided, however, that any committee that includes members who are not directors may not exercise the authority of the Board and shall act only in an advisory capacity to the Board. Any director may be a member of more than one (1) committee.

Section 4. Affinity Groups

The Board may create Affinity Groups of supporters as a vehicle for the engagement of subgroups of donors. These groups will be created by the Board and these affinity groups will function under the policies and guidelines of the Board.

Section 5. Committee Operations

Each committee shall have power to make rules and regulations for the conduct of its business subject to the Board's approval. A majority of the members of a committee shall constitute a quorum, and in every case the affirmative vote of a majority of all of the members of such committee shall be necessary for any committee action. Committee meetings may be held on forty-eight (48) hours' notice to each member personally, by any acceptable method (phone, text, email). Any action permitted to be taken at a meeting of the committee may be taken without a meeting if a written consent describing the action taken is signed by each member of the committee. Each committee shall keep regular minutes of its proceedings and transmit copies thereof to the Board. No committee of the Board may (i) authorize distributions; (ii) approve dissolution, merger or the sale, pledge or transfer of all or substantially all of the corporation's

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assets; (iii) elect, appoint or remove directors or fill vacancies on the Board or on any of its committees; or (iv) adopt, amend or repeal the Articles of Incorporation or these Bylaws.

ARTICLE 9: GENERAL PROVISIONS

Section 1. Nondiscrimination

Diversity, equity and inclusion are vital to achieving our mission, living our values, and advancing the common good. UWYC is committed to diversity, equity and inclusion within its own organization and the community. Therefore, UWYC will have an approved Diversity, Equity and Inclusion statement and policy that takes the broadest possible view of diversity, going beyond visible differences to affirm the essence of all individuals including the realities, background, experiences, skills and perspectives that make each person who they are.

The officers, directors, committee members, employees and persons served by UWYC shall be selected in a manner to promote diversity, equity and inclusion and entirely on a non-discriminatory basis with respect to race, religion, national origin, ethnicity, age, gender, gender identity and expression, disability, sexual orientation, veteran-status, familial status, or socio-economic status and in support of the UWYC's Diversity and Inclusion statement and/or principle and policy.

Section 2. Ethics

UWYC will have an approved ethics policy made known to all volunteers and staff associated with the organization. An Ethics Officer will be designated for the organization to establish procedures for Board, staff, and community members to submit ethical complaints and conduct investigations of complaints in a confidential manner.

Ethics policies will include conflict-of-interest and disclosure and anti-sexual harassment. Board Members are required to review and sign annually. No contract or transaction relating to the operations conducted by UWYC or for furnishing supplies to UWYC and to which UWYC is a party shall be invalidated by reason of the fact that any board member, officer or employee of UWYC has a direct beneficial interest. Any such transaction must be fully disclosed in writing to the Board for its approval prior to the contract or transaction taking effect.

Section 3. Organization Loans

No loans, other than through the purchase of bonds, debentures, or similar obligations of the type customarily sold in public offerings, or through ordinary deposit of funds in a bank, shall be made by UWYC to its board members, officers or employees, or to any other corporation, firm, association, or other entity in which one or more of its board members, officers or employees are directors or officers or hold a substantial financial interest, except in a loan by UWYC to another entity having a comparable purpose to that set forth in Article 3 of these Bylaws. A loan made in violation of this section shall be a violation of the duty to UWYC by the Board, officers or employees authorizing it or participating in it, but the obligation of the borrower with respect to the loan shall not be affected thereby.

Section 4. Fiscal Year

The fiscal year of UWYC is July 1 to June 30.

Section 5. Indemnification

The corporation shall indemnify board members, officers, employees, or agents of UWYC to the full extent permitted by the indemnification provisions of the Montana Nonprofit Corporation Act as it may be amended from time to time. Any person, their heirs, executors, or administrators, may be indemnified or

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reimbursed by UWYC for reasonable expenses actually incurred in connection with any action, suit, or proceeding, civil or criminal, to which her or she shall have been made a party by reason of being or having been a director, officer, or employee of UWYC, or of any firm, corporation, or organization which her or she served in any such capacity at the request of UWYC provided however, that no person shall be so indemnified or reimbursed in relation to any matter in such action, suit, or proceeding as to which her or she shall finally be adjudged to have been guilty of or liable for negligence or willful misconduct in the performance of his or her duties to UWYC; and provided further, that no person shall be so indemnified or reimbursed in relation to any matter in such action, suit or proceeding which has been made the subject of a compromise settlement except with the approval of (a) a court of competent jurisdiction, and (b) the Board, acting by vote of the directors not parties to the same or substantially the same action, suit, or proceeding constituting a majority of the directors voting. The foregoing right of indemnification or reimbursement shall not be exclusive of other rights to which such person, his or her heirs, executors, or administrators, may be entitled as a matter of law. UWYC must maintain nonprofit liability Directors & Officers (D&O) insurance and be able to provide proof of such insurance upon request.

Section 6. Amendments

The Bylaws shall be reviewed every two years. The Board of Directors shall have the power to make, alter, amend, or repeal the Bylaws of UWYC by a two-thirds vote of those Directors present, at any regular or special meeting where notice of the proposed action has been announced in the notice of the meeting.

Section 7. Gifts

The UWYC solicits and accepts contributions of money, in-kind donations, property, and any other item of value for use in accordance with the purposes of the corporation and in accordance with the Gift Acceptance and Disbursement Guidelines Policy.

Section 8. Property

UWYC may hold, improve, own, manage, operate, lease as lessor or lease, sell, convey, and/or mortgage, either alone or in conjunction with others, real estate of every kind and character.

ARTICLE 10: DISSOLUTION

Upon the dissolution of UWYC, the Board shall, after paying or making provision for the payment of all of the liabilities of UWYC, distribute all assets of the corporation, pursuant to a plan of distribution adopted by the Directors, to any Qualified Organization, or to the federal government, or to a state or local government. For purposes of this ARTICLE, "Qualified Organization" shall mean an exempt organization in Montana (i) which is described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and (ii) whose purposes are closely related to, and no broader than, the charitable purposes of UWYC. Any assets not so disposed of shall be disposed of by the District Court of the county in which the principal office of UWYC is then located, exclusively for the purposes specified in such plan of distribution (or if there is no plan of distribution, for purposes similar or analogous to the purposes described in Article 3 above), as determined by such court.

Revision Approved: November 2, 2020

Revision Approved: June 24, 2021

Revision Approved: July 28, 2022

Revision Approved: April 27, 2023



United Way
of Yellowstone County

UNITED WAY OF YELLOWSTONE COUNTY, INC.

FINANCIAL REPORT

June 30, 2022 and 2021



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
United Way of Yellowstone County, Inc.
Billings, Montana

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of United Way of Yellowstone County, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of Yellowstone County, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Anderson Zurmuehlen + Co, P.C.

Billings, Montana
November 22, 2022

FINANCIAL STATEMENTS

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 795,617	\$ 780,092
Pledges receivable, net of allowance for uncollectible pledges of \$30,000 and \$30,000, respectively	95,203	110,938
Grants receivable	68,728	107,497
Other receivables	4,625	-
Refund receivable	114,112	-
Prepaid expenses	<u>24,428</u>	<u>24,718</u>
Total current assets	<u>1,102,713</u>	<u>1,023,245</u>
OTHER ASSETS		
Endowment investments	1,827,234	2,047,035
Cash surrender value of life insurance	<u>21,868</u>	<u>21,027</u>
Total other assets	<u>1,849,102</u>	<u>2,068,062</u>
PROPERTY AND EQUIPMENT		
Land	342,047	342,047
Furniture and equipment	81,439	81,439
Buildings and improvements	<u>1,120,805</u>	<u>1,120,805</u>
Less - accumulated depreciation	1,544,291	1,544,291
Net property and equipment	<u>(351,544)</u>	<u>(317,893)</u>
Total assets	<u>\$ 1,192,747</u>	<u>1,226,398</u>
	<u><u>\$ 4,144,562</u></u>	<u><u>\$ 4,317,705</u></u>

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 33,311	\$ 68,500
Accrued expenses	82,458	51,205
Deferred revenue	131,812	100,531
Agency funds	18,926	21,518
Refundable advance liability	-	119,510
Current portion of long-term debt	49,976	46,838
Current portion of capital lease	1,350	2,700
Total current liabilities	<u>317,833</u>	<u>410,802</u>
LONG-TERM LIABILITIES		
Planned gift liabilities	17,581	16,224
Capital lease obligations, less current portion	-	1,350
Long-term debt, less current portion	555,005	604,979
Unamortized debt issuance costs	<u>(7,875)</u>	<u>(8,625)</u>
Total long-term liabilities	<u>564,711</u>	<u>613,928</u>
Total liabilities	<u>882,544</u>	<u>1,024,730</u>
NET ASSETS		
Without donor restrictions:		
Undesignated	1,698,068	1,741,293
Board designated	1,039,590	1,019,590
With donor restrictions	<u>524,360</u>	<u>532,092</u>
Total net assets	<u>3,262,018</u>	<u>3,292,975</u>
Total liabilities and net assets	<u><u>\$ 4,144,562</u></u>	<u><u>\$ 4,317,705</u></u>

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENT OF ACTIVITIES
Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Campaign pledges for current year	\$ 639,426	\$ 1,000	\$ 640,426
Grants	1,014,809	-	1,014,809
CARE Academy income, net of tuition assistance of \$31,434	766,098	-	766,098
Net investment income (loss)	(266,366)	-	(266,366)
Gain on extinguishment of debt	119,510	-	119,510
Endowment donations	-	16,643	16,643
Other	662	-	662
Total revenues and gains	<u>2,274,139</u>	<u>17,643</u>	<u>2,291,782</u>
Net assets released from restrictions	<u>25,375</u>	<u>(25,375)</u>	<u>-</u>
Total revenues, gains, and other support	<u>2,299,514</u>	<u>(7,732)</u>	<u>2,291,782</u>
EXPENSES			
Program services:			
Community response	1,978,251	-	1,978,251
Support services:			
Management and general	266,945	-	266,945
Fundraising	<u>77,543</u>	<u>-</u>	<u>77,543</u>
Total expenses	<u>2,322,739</u>	<u>-</u>	<u>2,322,739</u>
Change in net assets	(23,225)	(7,732)	(30,957)
Net assets, beginning of year	<u>2,760,883</u>	<u>532,092</u>	<u>3,292,975</u>
Net assets, end of year	<u><u>\$ 2,737,658</u></u>	<u><u>\$ 524,360</u></u>	<u><u>\$ 3,262,018</u></u>

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

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENT OF ACTIVITIES
Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Campaign pledges for current year, net of donor designations of \$36,924	\$ 695,051	\$ 8,020	\$ 703,071
Grants	1,398,718	-	1,398,718
Administration fees	2,929	-	2,929
CARE Academy income, net of tuition assistance of \$35,546	579,328	-	579,328
Net investment income	400,860	-	400,860
Endowment donations	-	9,500	9,500
Other	1,500	-	1,500
Total revenues and gains	3,078,386	17,520	3,095,906
Net assets released from restrictions	2,805	(2,805)	-
Total revenues, gains, and other support	<u>3,081,191</u>	<u>14,715</u>	<u>3,095,906</u>
EXPENSES			
Program services:			
Community response	2,107,740	-	2,107,740
Support services:			
Management and general	256,659	-	256,659
Fundraising	140,371	-	140,371
Total expenses	<u>2,504,770</u>	<u>-</u>	<u>2,504,770</u>
Change in net assets	576,421	14,715	591,136
Net assets, beginning of year	<u>2,184,462</u>	<u>517,377</u>	<u>2,701,839</u>
Net assets, end of year	<u><u>\$ 2,760,883</u></u>	<u><u>\$ 532,092</u></u>	<u><u>\$ 3,292,975</u></u>

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2022

	Program Services		Support Services			Support Services Total	Total		
	Community Response	Management and General	Fundraising						
Agency allocations	\$ 247,501	\$ -	\$ -	\$ -	\$ -	\$ 247,501			
Bank service charges	16,701	755	377	1,132		17,833			
Best Beginnings	2,990	-	-	-		2,990			
Board expense	1,200	1,927	-	1,927		3,127			
CARE expense	101,838	698	-	698		102,536			
Communications	48	1,601	1,598	3,199		3,247			
Community resource center	11,754	-	-	-		11,754			
Community Solution Emergency	30,140	-	-	-		30,140			
Continuum of Care	460,762	-	-	-		460,762			
Dues and subscriptions	282	1,658	1,393	3,051		3,333			
EFSP expense	39,033	-	-	-		39,033			
Early Childhood	17,300	-	-	-		17,300			
Employee benefits	120,298	32,563	5,035	37,598		157,896			
Fees	2,147	46	410	456		2,603			
Graduation Matters	11,577	-	-	-		11,577			
Insurance	9,517	2,719	1,359	4,078		13,595			
Interest expense	14,999	4,285	2,143	6,428		21,427			
Janitorial	19,369	5,534	2,767	8,301		27,670			
Legal and accounting	18,401	5,076	2,538	7,614		26,015			
Maintenance	2,830	808	404	1,212		4,042			
Mileage	634	640	41	681		1,315			
Montana 211	17,920	-	3,421	3,421		21,341			
Payroll expenses	659,764	151,499	24,965	176,464		836,228			
Postage	764	369	1,505	1,874		2,638			
Software and computer maintenance	20,125	20,837	1,709	22,546		42,671			
Substance Abuse Connect Coalition	98,331	-	-	-		98,331			
Supplies	4,166	9,128	738	9,866		14,032			
Telephone	2,316	1,668	331	1,999		4,315			
Training and development	807	12,353	1,979	14,332		15,139			
Uncollectible pledges	-	-	18,440	18,440		18,440			
Utilities	10,420	2,976	1,489	4,465		14,885			
UW of America dues	<u>10,760</u>	<u>3,075</u>	<u>1,537</u>	<u>4,612</u>		<u>15,372</u>			
Total expenses before depreciation	1,954,694	260,215	74,179	334,394		2,289,088			
Depreciation	<u>23,557</u>	<u>6,730</u>	<u>3,364</u>	<u>10,094</u>		<u>33,651</u>			
Total expenses	<u><u>\$ 1,978,251</u></u>	<u><u>\$ 266,945</u></u>	<u><u>\$ 77,543</u></u>	<u><u>\$ 344,488</u></u>		<u><u>\$ 2,322,739</u></u>			

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

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2021

	Program Services		Support Services			Support Services Total	Total		
	Community Response	Management and General	Fundraising						
Agency allocations	\$ 284,750	\$ 2,000	\$ 2,000	\$ 4,000	\$ 288,750				
Bank service charges	10,434	2,669	1,382	4,051	14,485				
Best Beginnings	14,664	1,000	-	1,000	15,664				
Board expense	-	2,870	-	2,870	2,870				
CARE expense	36,373	2,000	-	2,000	38,373				
Communications	76	11,221	7,133	18,354	18,430				
Community resource center	9,809	-	-	-	9,809				
Community Solution Emergency	7,650	200	-	200	7,850				
Continuum of Care	384,889	2,000	-	2,000	386,889				
Department of Commerce Riverstone	11,368	500	-	500	11,868				
Discover Zone	514	-	-	-	514				
Dues and subscriptions	428	1,584	989	2,573	3,001				
EFSP expense	91,422	2,000	-	2,000	93,422				
Early Childhood	19,637	2,000	-	2,000	21,637				
Employee benefits	109,228	28,472	12,776	41,248	150,476				
Fees	300	4,501	-	4,501	4,801				
Financial Stability	5,196	-	-	-	5,196				
Graduation Matters	439	-	-	-	439				
Insurance	5,990	1,887	856	2,743	8,733				
Interest expense	17,285	4,938	2,469	7,407	24,692				
Janitorial	16,188	4,625	2,313	6,938	23,126				
Legal and accounting	12,758	3,645	1,823	5,468	18,226				
Maintenance	7,270	2,077	1,039	3,116	10,386				
Mileage	48	468	319	787	835				
Montana 211	47,380	2,000	-	2,000	49,380				
Payroll expenses	596,662	152,000	46,989	198,989	795,651				
Postage	840	495	1,617	2,112	2,952				
Software and computer maintenance	13,091	3,740	1,870	5,610	18,701				
Substance Abuse Connect Coalition	341,875	2,000	-	2,000	343,875				
Supplies	2,600	3,296	1,093	4,389	6,989				
Telephone	7,008	901	450	1,351	8,359				
Training and development	3,819	1,439	110	1,549	5,368				
Uncollectible pledges	-	-	45,228	45,228	45,228				
Utilities	10,990	3,140	1,570	4,710	15,700				
UW of America dues	13,152	3,758	1,879	5,637	18,789				
Youth volunteer corps	976	-	-	-	976				
Total expenses before depreciation	2,085,109	253,426	133,905	387,331	2,472,440				
Depreciation	22,631	3,233	6,466	9,699	32,330				
Total expenses	\$ 2,107,740	\$ 256,659	\$ 140,371	\$ 397,030	\$ 2,504,770				

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

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (30,957)	\$ 591,136
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	33,651	32,330
Amortization of debt issuance costs	750	750
Net realized (gain) on investments reinvested for long-term purposes	(20,988)	(87,825)
Net unrealized (gain) loss on investments	316,355	(288,891)
Contributions restricted for long-term purposes	(16,643)	(9,500)
Change in value of planned gift agreements	1,357	500
Change in cash surrender value of life insurance	(841)	(809)
Changes in operating assets and liabilities:		
Pledge receivable	15,735	67,181
Grants receivable	38,769	(17,273)
Other receivables	(4,625)	2,222
Refund receivable	(114,112)	-
Prepaid expenses	290	(3,389)
Accounts payable	(35,189)	(2,570)
Accrued expenses	31,253	1,197
Refund advanced liability	(119,510)	-
Deferred revenue	31,281	(107,880)
Agency funds	<u>(2,592)</u>	<u>(9,500)</u>
Net cash flows from operating activities	<u>123,984</u>	<u>167,679</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(116,885)	(464,262)
Proceeds from sale of investments	<u>41,319</u>	<u>383,832</u>
Net cash flows from investing activities	<u>(75,566)</u>	<u>(80,430)</u>

UNITED WAY OF YELLOWSTONE COUNTY, INC.
STATEMENTS OF CASH FLOWS (CONTINUED)
Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Capital lease repayments	(2,700)	(2,700)
Principal payments on long-term debt	(46,836)	(45,205)
Proceeds from new planned gift agreements	<u>16,643</u>	<u>9,500</u>
Net cash flows from financing activities	<u>(32,893)</u>	<u>(38,405)</u>
Net change in cash and cash equivalents	15,525	48,844
Cash and cash equivalents, beginning of year	<u>780,092</u>	<u>731,248</u>
Cash and cash equivalents, end of year	<u>\$ 795,617</u>	<u>\$ 780,092</u>
SUPPLEMENTAL CASH FLOWS INFORMATION		
Cash paid during the year for interest	<u>\$ 22,378</u>	<u>\$ 25,650</u>

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2022 and 2021

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

United Way of Yellowstone County, Inc. (the Organization) is a nonprofit organization formed for the purpose of achieving significant community impact by developing strategies, building partnerships, and investing in programs, all of which are supported through annual fundraising campaigns, as well as through competitive private, state, and federal grants and contracts. The Organization improves community conditions for children, youth, individuals, families and senior citizens.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP), as codified by the Financial Accounting Standards Board (FASB).

Classification of Net Assets

The Organization reports gifts of cash and other assets as restricted support if they are received with donor imposed stipulations that may or will be met either by the actions of the Organization or the passage of time. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a board-designated endowment, as well as other purposes described in Note 16.

Net assets with donor restrictions: Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenues are reported as increases in net assets without donor restrictions unless the use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets and liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Expirations of net assets with donor restrictions (i.e. the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between applicable classes of net assets.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Organization is organized as a nonprofit corporation in the state of Montana and is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC).

Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Organization's cash is deposited in accounts in which FDIC coverage is limited to \$250,000 per account holder. At June 30, 2022, the bank balances of these deposits exceeded federally insured limits by \$237,865.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization, that is, in substance, unconditional. All promises to give are expected to be collected within one year. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-imposed support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Allowance Method Used to Record Uncollectible Pledges

The Organization uses the allowance method for uncollectible pledges receivable. The Organization's estimate is based on historical collection experience and a review of the current status of accounts receivable. It is reasonably possible that the Organization's estimate of the allowance for doubtful accounts will change. Pledges receivable are presented net of an allowance for doubtful accounts of \$30,000 at June 30, 2022 and 2021, respectively.

Investments and Net Investment Income

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value. Net investment income or loss, including realized and unrealized gains and losses on investments, interest, and dividends, less investment expenses, is included in the change in net assets without donor restrictions unless the income or loss is restricted by a donor.

Investment securities are exposed to various risks, such as interest rate, credit and market risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect the investment balances and the amounts reported in the Statements of Financial Position.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements

The Organization has determined the fair value of its marketable securities through the application of the accounting standard for fair value measurements. This standard establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted observable quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). At June 30, 2022 and 2021, there were no Level 3 investments. The three levels of the fair value hierarchy are described below:

- Level 1 Quoted market prices available through public exchange venues for identical assets or liabilities.
- Level 2 Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 Unobservable inputs for the asset or liability due to little or no market activity at the measurement date.

Following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used at June 30, 2022.

Fixed income securities: Valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV). The funds held by the Organization are deemed to be actively traded.

Equity securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Complementary strategies: Valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV). The funds held by the Organization are deemed to be actively traded.

Real asset securities: Valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV). The funds held by the Organization are deemed to be actively traded.

Property and Equipment

Property and equipment acquisitions with an original cost of at least \$2,500 are recorded at cost. Donated property and equipment are reported as without donor restriction unless the donor has restricted the donated asset to a specific purpose. Depreciation is provided over the estimated useful lives of assets (generally 5 - 40 years) and is computed using the straight-line method.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allocations Payable

Allocations payable represent amounts approved by the Board of Directors payable to United Way agencies. As of June 30, 2022, the Organization has paid all allocations approved by the Board of Directors.

Contribution Revenue

Annual campaigns are conducted to raise support for the Organization's community response programs. Pledges, less an allowance for uncollectible amounts, are recorded as receivables in the year they are made. All contributions are considered without donor restriction unless specifically restricted by the donor as to time or purpose. The Organization acts as an agent of the donor when contributions are directed by the donor and are to be distributed to a specific third-party beneficiary. These contributions received and subsequently remitted to third parties are reflected in campaign results on the Statements of Activities but are not treated as contribution revenue. Assets received for which the condition has not been satisfied are recorded as a refundable advance liability.

The Organization administers other campaigns for local employers. Under the agreements, the employers run campaigns, collect the pledges and make payments to the Organization for quarterly distribution to the agencies designated by the employee. The Organization collects administration fees for administering the other campaigns. The Organization is acting as an agent administering the other campaigns and, therefore, contributions received and subsequently remitted to other agencies are not included in the Statements of Activities.

Grant Revenue

The Organization's grant awards are contributions, which are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a deferred revenue.

CARE Academy Revenue

The CARE Academy is an out-of-school time program available to elementary school-age children who are currently enrolled as students in participating schools in Yellowstone County. Consequently, the Organization's revenue and cash flows are affected by economic fluctuations within that region. CARE Academy tuition is comprised of an exchange element based on the value of the benefits provided. The Organization recognizes tuition revenue in the period in which the services are rendered, and the Organization satisfies its performance obligations. Any portion of tuition deemed to be earned in future periods is deferred until earned.

Advertising

Advertising costs are expensed as incurred. Advertising expenses totaled \$372 and \$1,515 and are included in communication expense on the Statements of Functional Expenses at June 30, 2022 and 2021, respectively.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services, Materials and Facilities

Many individuals volunteer their time and perform a variety of tasks that assist the Organization. The value of these contributed services does not meet the requirements for recognition in the financial statements and have not been recorded.

Functional Allocation of Expenses

The Organization's management allocates expenses by function between program and supporting service classifications based upon estimated levels of functional time and effort.

Subsequent Events

Management has evaluated subsequent events through November 22, 2022, the date which the financial statements were available for issue.

NOTE 2. LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

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

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash and cash equivalents	\$ 795,617	\$ 780,092
Pledges receivable, net of allowance	95,203	110,938
Grants receivable	68,728	107,497
Other receivables	118,737	-
Endowment investments	<u>1,827,234</u>	<u>2,047,035</u>
Total financial assets	<u>2,905,519</u>	<u>3,045,562</u>
Less - financial assets unavailable for general expenditure		
Grant funds received in advance included in cash and cash equivalents	131,004	(99,476)
Funds for emergency food and shelter included in cash and cash equivalents	(3,718)	(14,347)
Agency funds	(18,926)	(21,518)
Board-designated funds	(1,039,590)	(1,019,590)
Donor-restricted funds	<u>(524,360)</u>	<u>(532,092)</u>
Total financial assets unavailable for general expenditure	<u>(1,455,590)</u>	<u>(1,687,023)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,449,929</u>	<u>\$ 1,358,539</u>

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 2. LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES (CONTINUED)

The Organization does not have a formal liquidity policy, but has adopted some guidelines around the use of endowment funds for current operations, deferred grant revenue, and special projects or programs as determined by the Board of Directors. Principal contributions to the endowment fund have been set aside by the Board of Directors as perpetual investments. Income from the investments may be used for any purposes the Organization chooses. The Organization may receive grant funds, but may not have expended them for the purposes of the grant at the end of the fiscal year. These funds are held until the work for the grant has been completed. The Organization may draw upon board-designated funds in the event of an unanticipated liquidity need with prior board approval.

NOTE 3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents at June 30, 2022 and 2021, are as follows:

	<u>2022</u>	<u>2021</u>
General operating deposits	\$ 157,176	\$ 251,800
Emergency Food and Shelter Fund deposits	3,718	14,347
General operating funds	226,180	105,961
General operating certificates of deposit	309,605	279,566
Investment money market fund	98,938	128,418
Total cash and cash equivalents	<u>\$ 795,617</u>	<u>\$ 780,092</u>

NOTE 4. INVESTMENTS

Investments at June 30, 2022 and 2021, are as follows:

	Fair Value of Assets as of June 30, 2022			
	Level 1	Level 2	Level 3	Total
Fixed income securities	\$ 645,632	\$ -	\$ -	\$ 645,632
Equity securities	1,049,316	-	-	1,049,316
Complementary strategies	73,985	-	-	73,985
Real asset securities	58,301	-	-	58,301
Total endowment investments	<u>\$ 1,827,234</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,827,234</u>

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 4. INVESTMENTS (CONTINUED)

	Fair Value of Assets as of June 30, 2021			
	Level 1	Level 2	Level 3	Total
Fixed income securities	\$ 617,079	\$ -	\$ -	\$ 617,079
Equity securities	1,242,689	-	-	1,242,689
Complementary strategies	104,569	-	-	104,569
Real asset securities	82,698	-	-	82,698
Total endowment investments	<u>\$2,047,035</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,047,035</u>

Net investment income (loss) is summarized as follows:

	<u>2022</u>	<u>2021</u>
Without donor restriction:		
Interest income on cash and cash equivalents	\$ 914	\$ 1,625
Investment interest and dividends	49,015	41,720
Net realized gains	21,253	87,825
Net unrealized gains (losses)	<u>(316,355)</u>	<u>288,891</u>
Total investment income (loss)	<u>(245,173)</u>	<u>420,061</u>
Less - investment expenses	(21,193)	(19,201)
Net investment income (loss)	<u>\$ (266,366)</u>	<u>\$ 400,860</u>

NOTE 5. CASH SURRENDER VALUE OF LIFE INSURANCE

In November 2001, the Organization received a single premium whole life insurance policy from a donor. Under the terms of the insurance, the Organization receives the cash surrender value if the policy is terminated, and, upon death of the insured, receives a guaranteed death benefit. The cash surrender value of the life insurance is \$21,868 and \$21,027 as of June 30, 2022 and 2021, respectively.

NOTE 6. ACCRUED VACATION PAYABLE

Employees of the Organization are entitled to paid vacation, depending on length of service and other factors. Accrued but unused vacation leave in the amounts of \$29,260 and \$27,327 are included in accrued expenses on the Statements of Financial Position at June 30, 2022 and 2021, respectively.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 7. AGENCY FUNDS

The Organization acts as an agent for various organizations or projects where funds are to be distributed only for the benefit of, and upon the instructions of those organizations or projects. The Agency Funds consist of cash and cash equivalents and pledges receivable of \$18,926 and \$21,518 as of June 30, 2022 and 2021, respectively.

NOTE 8. LONG TERM DEBT

Long-term debt consists of the following:

	<u>2022</u>	<u>2021</u>
Note payable to Wells Fargo at 3.5%; monthly payments in the amount of \$5,768 including interest; matures December 15, 2032; secured by building	\$ 604,981	\$ 651,817
Less - current maturities	(49,976)	(46,838)
Less - unamortized loan fees	(7,875)	(8,625)
	<u>\$ 547,130</u>	<u>\$ 596,354</u>

The proceeds from the note payable were used to repay a bridge loan of \$975,000 and \$15,000 in origination and closing fees, respectively. These fees were capitalized immediately and amortized over the 20-year life of the note payable. The Organization incurred amortization expense of \$750 during the years ended June 30, 2022 and 2021, respectively, and is included in interest expense in the Statements of Functional Expenses.

Maturities on long-term debt at June 30 are as follows:

<u>Year Ending June 30,</u>	<u>Principal Payments</u>
2023	\$ 49,976
2024	50,151
2025	52,011
2026	53,887
2027	55,831
Thereafter	<u>343,125</u>
	<u>\$ 604,981</u>

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 9. CAPITAL LEASE

In December 2017, the Organization acquired equipment with a cost basis of \$13,500 under the provisions of a capital lease. For financial reporting purposes, minimum lease payments related to the equipment have been capitalized and are included in equipment on the Statements of Financial Position. Capital lease obligations at June 30 is as follows:

<u>Year Ending June 30,</u>	Minimum Lease Payments
2023	\$ 1,350
	<u>\$ 1,350</u>

NOTE 10. REFUNDABLE ADVANCE LIABILITY

The Organization had a refundable advance liability of \$-0- and \$119,510 as of June 30, 2022 and 2021, respectively. This amount resulted from the receipt of the Paycheck Protection Program (PPP) loan granted by the Small Business Administration under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). PPP loans are considered conditional, with a right-of-return in the form of an obligation to be repaid if a barrier to entitlement is not met. The barrier is that PPP loan funds must be used to maintain compensation costs and employee headcount, and other qualifying expenses (mortgage, interest, rent, and utilities) incurred during a covered period of either 8 or 24 weeks following receipt of the funds. Consequently, the Organization has determined that this is a conditional grant award and have applied the policy as described in Note 1, which says that conditional contributions and grants shall be reported as a refundable advance liability until the conditions are substantially met.

Should the lending institution choose not to forgive the refundable advance, it bears interest at 1% and is repayable in principal and interest payments every month over a maximum of two years with a ten-month deferral after the end of the covered period.

Subsequent to year-end, the Organization was notified that \$119,510 in eligible expenditures for payroll and other expenses described in the CARES Act had been forgiven.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 11. ANNUITY OBLIGATION

The Organization receives charitable donations for annuities from donors with a provision that a fixed income be paid to the donor and/or the named beneficiary for life. The annuity obligation represents the present value of payments to be made over the life expectancies of the annuitant and/or their named beneficiaries based on Internal Revenue Service (IRC) annuity tables. The contributions received and the related obligations are restricted in perpetuity until the death of the annuitant and/or their named beneficiary at which time the remaining assets remain restricted or the donor restriction is removed based upon the terms of the original annuity agreement. The recorded obligation is recognized as income at the time of death. On an annual basis, the Organization reevaluates the liability related to the required distributions to the designated beneficiaries based on actuarial assumptions. Activity under charitable agreements during 2022 and 2021 is as follows:

	<u>Charitable Gift Annuities</u>
Estimated present value of liability July 1, 2020	\$ 15,724
Additions to annuity liability	<u>500</u>
Estimated present value of liability July 1, 2021	16,224
Additions to annuity liability	<u>1,357</u>
Estimated present value of liability July 1, 2022	<u><u>\$ 17,581</u></u>

NOTE 12. PENSION PLAN

The Organization has a 403(b) Plan covering all full-time and part-time employees who have performed services for the Organization in at least one year of the immediately preceding five years and does not include employees whose total compensation during the year is less than the amount specified in the Internal Revenue Code (IRC). The Organization contributes an amount equal to 5% of the annual compensation plus matches employees' contributions up to 5% of annual compensation. Pension plan contributions totaled \$47,298 and \$47,823 for the years ended June 30, 2022 and 2021, respectively.

NOTE 13. RISKS AND UNCERTAINTIES

As a result of economic uncertainty and volatility in financial markets, various investment securities held by the Organization have incurred significant declines in fair value since June 30, 2022. The markets continue to evolve rapidly, and management is not able at this time to estimate the full impact on the financial statements.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 14. ENDOWMENT FUNDS

The Organization's endowment fund (the Endowment) consists of gifts by individual donors who desire to make substantial long-term gifts to the community and to develop new and significant source of revenue for the Organization. The endowment also includes certain net assets without donor restrictions that have been designated for endowment by the Board of Directors.

Interpretation of Relevant Law

The Board of Directors of the Organization has interpreted the Montana Uniform Prudent Management of Institutional Funds Act (MUPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. At June 30, 2022 and 2021, there were no such donor stipulations. As a result of this interpretation, the Organization retains in perpetuity the original value of the gift.

Income from the investment of these gifts may be used to (i) stabilize program funding during period of below normal average campaigns; (ii) fund special projects and grants in the community; (iii) ensure long-term growth; (iv) enhance the Organization's ability to meet changing community needs in both the short and long-term; and, (v) support the administrative expenses of the Organization as deemed appropriate.

Investment Policy and Objectives

The Organization has adopted an overall investment objective for the assets of growth and income. This is a total return approach to managing the assets, emphasizing on both current income and growth in principal. The Organization monitors the performance on an annual basis. Performance is reported in terms of rate of return and changes in dollar value. The returns are compared to the appropriate market indexes for the most recent quarter and for annual and cumulative prior time periods. The Endowment's asset allocation is also reported on an annual basis.

It is desired that the Endowment produce a level of return higher than the market as represented by a benchmark index or mix of indexes reflective of the objectives and risk tolerance. This primary benchmark or policy index is to be constructed as follows: 60% Standard & Poor's 500 Stock Index, 35% BarCap US Govt/Credit Intermediate Bond Index and 5% 90-day Treasury Bills. The secondary benchmark is to be constructed as follows: 25% Standard and Poor's 500, 5% Russell Mipcap Index, 5% Russell 2000 Index, 15% EAFE Index, 5% NAREIT Equity Index, 7% HFRX Global Hedge Fund Index, 35% BarCap US Govt/Credit Intermediate Bond Index, and 3% 90-day Treasury Bills. The account is desired to exceed the arithmetic mean of these benchmarks on a risk-adjusted basis over a five-year rolling time period.

The Organization is comfortable with a moderate risk strategy. This is a goal of relatively more stable returns over the longer term, with a reduced potential of negative returns in any given year. Specifically, the risk level of the portfolio as measured by volatility (standard deviation) should be similar to the volatility of the underlying comparative benchmarks.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 14. ENDOWMENT FUNDS (CONTINUED)

Funds with Deficiencies

From time-to-time, the fair value of assets associated with the donor-restricted endowment fund may fall below the level that the donor or MUPMIFA requires the Organization to retain as a fund of perpetual duration. There were no deficiencies of this nature reported in net assets without donor restrictions as of June 30, 2022 and 2021.

Spending Policy

The Endowment is governed by the Organization's Gift Acceptance and Endowment Disbursement Guidelines. Unless otherwise directed by the donor as a result of conditions contained within the gift, or upon arrival of the Board of Directors for emergency situations, there shall be no disbursement of invested assets, principal or interest that would decrease the invested assets below a balance of \$1,000,000.

Distributions are limited to 10% of the market value of the invested assets as of the prior calendar year-end, subject to the initial restriction of the \$1,000,000 balance. The amount of disbursement is determined annually by the Board of Directors during the budgeting process. The Organization may also elect to take no distributions in any given year.

To the extent that the amount be distributed has been determined and that all donor directives have been met, said amounts may be distributed at the discretion of the Board of Directors. In general; however, these funds will be utilized to stabilize program funding during periods of below normal annual campaigns, for special purpose program grants, for special purpose programs and activities, and to support the administrative activities of the Organization.

Composition of Endowment Fund

The composition of the assets in the Endowment is included in Note 4, as there are funds invested in addition to the donor-restricted and board-designated endowment funds. Unless otherwise stated by the donor, earnings on donor-restricted endowment funds are available for general use and have been presented on the Statements of Financial Position and Statements of Activities without donor restrictions.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 14. ENDOWMENT FUNDS (CONTINUED)

Composition of Endowment Fund (Continued)

Composition of and changes in endowment net assets for the years ended June 30, were as follows:

	Without Donor Restriction		With Donor Restriction	Total
	General	Board Designated		
Endowments at July 1, 2020	\$ 973,977	\$ 123,537	\$ 492,375	\$ 1,589,889
Contributions	62,116	-	10,000	72,116
Additions	392,646	-	-	392,646
Sales of investments	(383,832)	-	-	(383,832)
Net appreciation, realized and unrealized	376,716	-	-	376,716
Change in value of split interest agreements	-	-	(500)	(500)
Endowments at June 30, 2021	1,421,623	123,537	501,875	2,047,035
Contributions	-	-	18,000	18,000
Additions	99,977	-	-	99,977
Sales of investments	(41,319)	-	-	(41,319)
Net depreciation, realized and unrealized	(295,102)	-	-	(295,102)
Change in value of split interest agreements	-	-	(1,357)	(1,357)
Endowments at June 30, 2022	<u>\$ 1,185,179</u>	<u>\$ 123,537</u>	<u>\$ 518,518</u>	<u>\$ 1,827,234</u>

NOTE 15. NET ASSETS WITH DONOR RESTRICTIONS

The main source of net assets with donor restrictions are associated with the Diversion Fund. Currently, Diversion conversations occur at all Front Door organizations, both advertised and non-advertised. Most successful diversions in Billings have come from those agencies that have access to undesignated funds available to spend. This pilot project will provide flexible funds to any Billings Coordinated Entry System Front Door Agency who is using the diversion approach with families and individuals. Access to the flexible fund will strengthen opportunities for more service providers to start diversion conversations and use of the resources needed to connect people to permanent housing outcomes. The Billings Continuum of Care Diversion Fund Subcommittee has established system wide guidelines related to eligibility, reporting, and funding. Requests for the Centralized Diversion Fund are submitted via the Homeless Management Information System and reviewed and paid by the United Way of Yellowstone County, the fiscal agent for diversion funds.

Flexible financial assistance is available for households who identify it as a need for resolving their housing crisis through diversion conversations. When financial assistance is necessary to obtain safe housing, diversion funds can be used in a variety of ways provided they directly result in a housing solution, whether permanent or temporary. The most common types of financial assistance for families were security deposit, one-time rent payment, and rental application fees.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 15. NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Common uses of diversion financial assistance funds may include, but are not limited to:

- Move-in costs, including deposit and first month's rent, moving supplies, the cost of a moving truck and storage;
- Rental application fees, and payments for background and credit checks;
- Fees for securing identification documents, birth certificates, and social security cards;
- Transportation, including bus tickets for both local transport and to facilitating relocation to verifiable, safe housing out-of-the-area;
- Previous housing debt/rental arrears if resolving with facilitate an immediate housing placement;
- Utility deposits and arrears needed to secure housing; and
- Certifications or license fees related to school or employment.

Donor restricted contributions also include those for Graduation Matters and Literacy programs.

Net assets with donor restrictions are restricted for the following purposes or periods:

	<u>2022</u>	<u>2021</u>
Donor-restricted endowment funds to be held in perpetuity	\$ 518,518	\$ 501,875
Campaign contributions restricted for purpose	5,842	30,217
Total net assets with donor restrictions	<u>\$ 524,360</u>	<u>\$ 532,092</u>

NOTE 16. BOARD DESIGNATED NET ASSETS

The Board of Directors designated certain funds for special purposes.

- a) Board-Designated Endowment is the principal of non-restricted gifts in the form of cash, bequests or stock.
- b) Board-Designated General represents funds to be used to stabilize program funding during periods of below normal campaigns, for special purpose program grants, for special purpose United Way of Yellowstone County programs and activities, and to support the administrative activities of the Organization.
- c) Board-Designated Building Fund represents income generated from leasing of office space in the United Way building. The income will be used to pay for future building maintenance costs. In addition, the Board designated a portion of the endowment included in net assets without donor restriction to be used for building maintenance.
- d) Board-Designated Capital Improvement represents funds set aside to be used for building and other capital improvements.

UNITED WAY OF YELLOWSTONE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2022 and 2021

NOTE 16. BOARD DESIGNATED NET ASSETS (CONTINUED)

Amounts for the following purposes have been designated as of June 30:

	Endowment	General	Building Fund	Capital Improvement	Total Designated
Board-designated net assets - July 1, 2020	\$ 123,537	\$ 569,565	\$ 166,488	\$ 140,000	\$ 999,590
Board transfers	—	—	10,000	10,000	20,000
Board-designated net assets - June 30, 2021	123,537	569,565	176,488	150,000	1,019,590
Board transfers	—	—	10,000	10,000	20,000
Board-designated net assets - June 30, 2022	<u>\$ 123,537</u>	<u>\$ 569,565</u>	<u>\$ 186,488</u>	<u>\$ 160,000</u>	<u>\$ 1,039,590</u>

NOTE 17. SUBSEQUENT EVENTS

On August 9, 2022, the Organization filed Forms 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund, with the Internal Revenue Service (IRC) regarding the Employee Retention Credit (ERC) for the last three quarters of 2020, and the first three quarters of 2021. Under the provisions of the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act) signed into law on March 27, 2020, and the subsequent extension of the CARES Act, the Organization was eligible for a refundable employee retention credit subject to certain criteria for the periods July 1, 2021 through September 30, 2021. Upon filing the Forms 941-X, the Organization is owed approximately \$114,112 for the refundable portion of the credit for year 2021. Due to these payroll expenses taking place in the first quarter of fiscal year 2022, the Organization has elected to account for the ERC following ASC 958-605, which recognizes contributions received by a not-for-profit entity. The Organization has evaluated the circumstances and noted all conditions have appropriately been met in order to recognize income for year ended June 30, 2022.

Prior to issuance of this report, the Organization received the balance mentioned above in full on October 31, 2022.



azworld.com

MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



United Way
of Yellowstone County

LIVE UNITED

BOARD OF DIRECTORS
2023-2024

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Commercial Relationship Manager

First Interstate Bank

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(406) 255-5139 w

nathan.hirsch@fib.com

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CEO

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(406) 579-9575 c

cklein@valleyfcu.com

Kim Hayworth, PhD, Chair-Elect

Vice Chancellor for Student Access & Success

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Pete Philippi, Past Chair

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Community Volunteer

Retired, RiverStone Health

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6/25/2023

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j_quademail@bresnan.net

**Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements**

Date: FEB 02 2007

United Way of Yellowstone County
P O Box 669, 2920 2nd Ave N
Billings, MT 59103

**Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201**

Employer Identification Number:
81-0287507
Person to Contact - ID#:
Sirijun Mayi - #31-07372
Contact Telephone Number:
877-829-5500 Phone
Public Charity Status:
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated November 1961 stated that you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

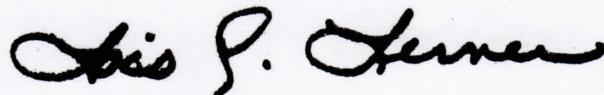
Based on the information you submitted, we have classified you as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, 800-829-3676. Information is also available on our Internet Web Site at www.irs.gov.

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

If you have any questions, please call our toll free number shown in the heading of this letter.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

509(a)(1)

Job Descriptions

Supportive Services Specialist 1.0 FTE

The Supportive Services Specialist will be responsible for providing supportive services for people within the Coordinated Entry System who need additional assistance beyond the capacity of a traditional case manager. The Supportive Services Specialist will spend 30 hours a week providing intensive case management for clients requiring additional help, such as individuals needing assistance with the Medicaid Waiver and SSI/SSDI processes. The Supportive Services Specialist will be SOAR certified and provide SSI/SSDI application services for CES clients with concurring conditions. SSI/SSDI application assistance is a gap in the current Coordinated Entry System, and filling this gap will increase the number of clients accessing supplemental income. Finally, the Supportive Services Specialist will spend 10 hours a week tracking exits from Coordinated Entry and providing outreach, continuing to support people after they are housed.

Program Coordinator 0.5 FTE

The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to the Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. The Program Coordinator will also manage and oversee the Point-In-Time count and the distribution of the Diversion Fund. The Program Coordinator will work to develop and implement strategies that will lead to long-term involvement of community institutions, organizations, and individuals in permanent supportive housing and emergency shelter activities. The Program Coordinator must also be able to evaluate program effectiveness, identify areas for improvement, and implement new program initiatives to increase program impact.

Supplemental Project Information

The CoC is proposing a supportive services project that includes hiring staff to carry out project activities. Additionally, the CoC is requesting a diversion fund to divert people from the homeless system in Billings.

Supportive Services Specialist 1.0 FTE

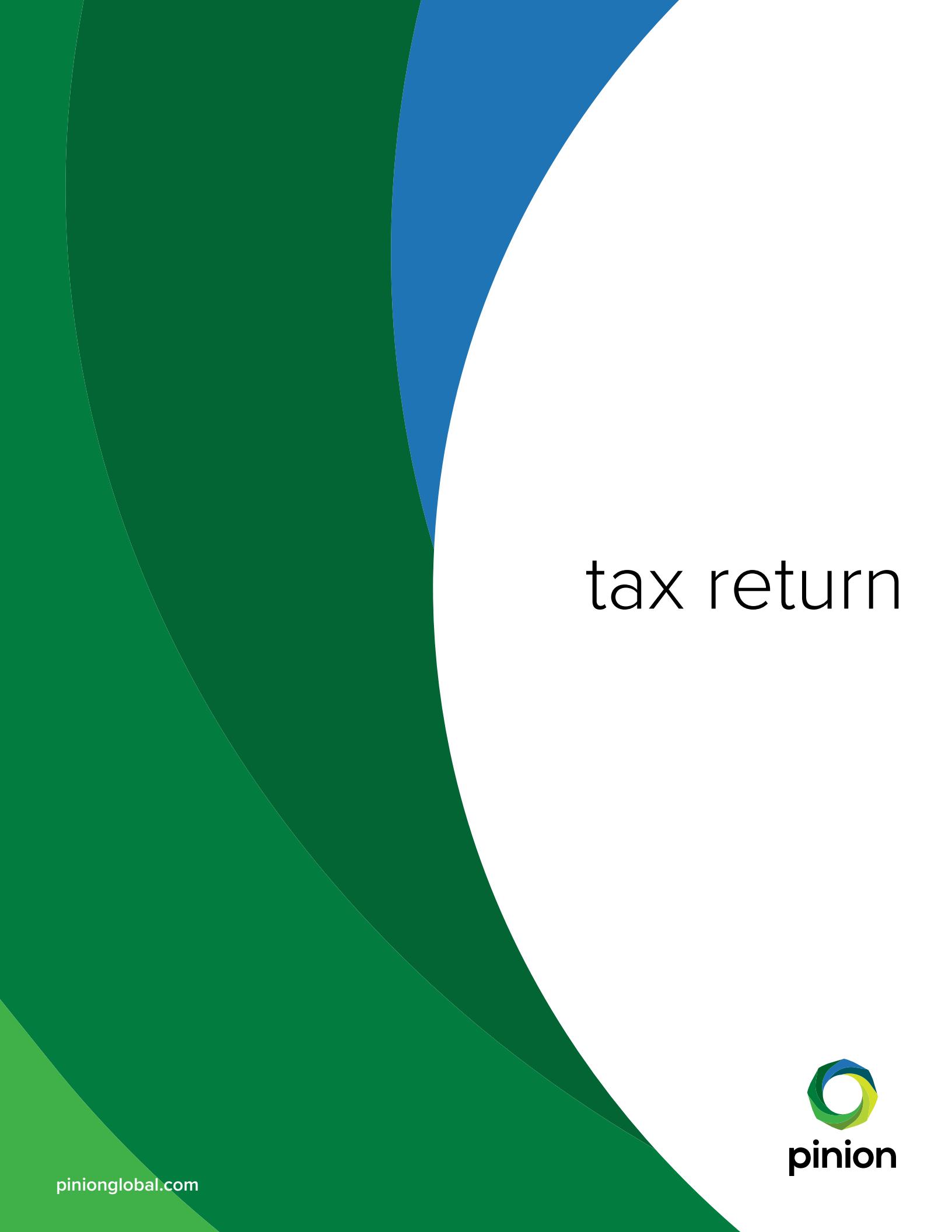
The Supportive Services Specialist will be responsible for providing supportive services for people within the Coordinated Entry System who need additional assistance beyond the capacity of a traditional case manager. The Supportive Services Specialist will spend 30 hours a week providing intensive case management for clients requiring additional help, such as individuals needing assistance with the Medicaid Waiver and SSI/SSDI processes. The Supportive Services Specialist will be SOAR certified and provide SSI/SSDI application services for CES clients with concurring conditions. SSI/SSDI application assistance is a gap in the current Coordinated Entry System, and filling this gap will increase the number of clients accessing supplemental income. Finally, the Supportive Services Specialist will spend 10 hours a week tracking exits from Coordinated Entry and providing outreach, continuing to support people after they are housed.

Program Coordinator 0.5 FTE

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Diversion Fund

The \$50,000 Diversion Fund will be used to divert people from the homelessness system by providing funding for minor expenses crucial to housing individuals. For example, the diversion fund has been used to purchase a bus ticket for an individual to return to their home community, where they have social support. Diversion funding has also been used as a one-time payment towards an individual's rent to maintain their housing. These examples are just a couple of the countless ways diversion funding can divert people from entering the homeless system in Billings. This funding is paid directly to the service the individual requests help with, never to the individual. Therefore, if an individual needs help with late rent, the CoC will send the funds directly to the rental company, never to the individual. The Supportive Services Specialist will manage this fund, and any requests larger than \$500 will be subject to committee approval.



tax return



pinion



UNITED WAY OF YELLOWSTONE COUNTY INC
2173 OVERLAND AVE
BILLINGS, MT 59102

UNITED WAY OF YELLOWSTONE COUNTY INC:

ENCLOSED IS THE ORGANIZATION'S 2021 EXEMPT ORGANIZATION RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY MAY 15, 2023.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX RETURN.

BEST REGARDS,

KCOE ISOM, LLP

NOTE: WE RECOMMEND ANY CORRESPONDENCE AND PAYMENTS MAILED TO TAXING AUTHORITIES BE SENT VIA CERTIFIED MAIL WITH POSTMARKED RECEIPTS FOR PROOF OF MAILING. PLEASE RETAIN THE POSTMARKED RECEIPTS WITH YOUR TAX RECORDS.

IRS e-file Signature Authorization
for a Tax Exempt EntityDepartment of the Treasury
Internal Revenue ServiceFor calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022

2021

► Do not send to the IRS. Keep for your records.
► Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

UNITED WAY OF YELLOWSTONE COUNTY INC

EIN or SSN

81-0287507

Name and title of officer or person subject to tax KIMBERLY LEWIS
CEO AND PRESIDENT**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ► <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 2,629,330.
2a Form 990-EZ check here ... ► <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ► <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ... ► <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here ► <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ► <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ► <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here ► <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here ► <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here ► <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only I authorize KCOE ISOM, LLP

ERO firm name

to enter my PIN

13732Enter five numbers, but
do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ►

Date ►

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

84357138594

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ► KENDRA MORANDate ► 02/14/23

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2021)

Application for Automatic Extension of Time To File an
Exempt Organization Return

OMB No. 1545-0047

► File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. UNITED WAY OF YELLOWSTONE COUNTY INC	Taxpayer identification number (TIN) 81-0287507
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 2173 OVERLAND AVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BILLINGS, MT 59102	

Enter the Return Code for the return that this application is for (file a separate application for each return) **0 1**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

THE ORGANIZATION

- The books are in the care of ► **2173 OVERLAND AVE - BILLINGS, MT 59102**

Telephone No. ► **406-252-3839** Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ► _____
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ► _____ . If it is for part of the group, check this box ► and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► calendar year _____ or
► tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2022)

EXTENDED TO MAY 15, 2023

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

► Do not enter social security numbers on this form as it may be made public.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022

B Check if applicable:	C Name of organization UNITED WAY OF YELLOWSTONE COUNTY INC		D Employer identification number 81-0287507
<input type="checkbox"/> Address change	Doing business as		E Telephone number 406-252-3839
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) 2173 OVERLAND AVE		F Gross receipts \$ 2,649,396.
<input type="checkbox"/> Initial return	Room/suite		G City or town, state or province, country, and ZIP or foreign postal code BILLINGS, MT 59102
<input type="checkbox"/> Final return/terminated	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<input type="checkbox"/> Amended return	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> Application pending	If "No," attach a list. See instructions		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ► WWW.UNITEDWAYYELLOWSTONE.ORG	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation: 1961 M State of legal domicile: MT	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO IMPROVE LIVES BY MOBILIZING THE CARING POWER OF OUR COMMUNITY.	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3 15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 15
Expenses	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5 49
	6 Total number of volunteers (estimate if necessary)	6 226
Net Assets or Fund Balances	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 0.
	8 Contributions and grants (Part VIII, line 1h)	Prior Year 2,111,289. Current Year 1,791,388.
	9 Program service revenue (Part VIII, line 2g)	583,757. 766,098.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	131,170. 71,182.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0. 662.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,826,216. 2,629,330.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	288,750. 247,501.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	946,126. 994,124.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	b Total fundraising expenses (Part IX, column (D), line 25) ► 77,543.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,265,233. 1,102,307.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,500,109. 2,343,932.
19 Revenue less expenses. Subtract line 18 from line 12	326,107. 285,398.	
20 Total assets (Part X, line 16)	Beginning of Current Year 4,317,705. End of Year 4,144,562.	
21 Total liabilities (Part X, line 26)	1,000,868. 882,544.	
22 Net assets or fund balances. Subtract line 21 from line 20	3,316,837. 3,262,018.	

Part II Signature Block

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

Sign Here	► Signature of officer KIMBERLY LEWIS, CEO AND PRESIDENT	Date			
Paid	Print/Type preparer's name KENDRA MORAN	Preparer's signature KENDRA MORAN	Date 02/14/23	Check <input type="checkbox"/> if self-employed	PTIN P00814196
Preparer	Firm's name ► KCOE ISOM, LLP		Firm's EIN ► 48-0567703		
Use Only	Firm's address ► 402 N BROADWAY, 4TH FLOOR BILLINGS, MT 59101		Phone no. 406-245-5136		

May the IRS discuss this return with the preparer shown above? See instructions Yes No

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

THE UNITED WAY OF YELLOWSTONE COUNTY IS A COMMUNITY-BUILDING ORGANIZATION. WE PROVIDE LEADERSHIP TO EFFECTIVELY MOBILIZE PEOPLE, FINANCIAL, AND STRATEGIC RESOURCES TO IMPROVE PEOPLE'S LIVES. WE IDENTIFY AND ADDRESS PRIORITY NEEDS AND PROVIDE SOLUTIONS.

2 Did the organization undertake any significant program services during the year which were not listed on the

prior Form 990 or 990-EZ? Yes No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ **247,501.** including grants of \$ **247,501.**) (Revenue \$ _____)

WITH FUNDING THROUGH GRANTS AND PRIVATE CONTRIBUTIONS, UNITED WAY OF YELLOWSTONE COUNTY PARTNERS WITH PROGRAMS THAT DIRECTLY BENEFIT INDIVIDUALS AND FAMILIES THAT LIVE IN OUR COMMUNITY. SEE SCHEDULE I OF ALLOCATIONS FOR A LIST OF AGENCIES RECEIVING SUPPORT DURING THE FISCAL YEAR.

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

DONOR DESIGNATIONS - UNITED WAY OF YELLOWSTONE COUNTY PROVIDES AN ADMINISTRATIVE CONDUIT FOR DONORS TO DESIGNATE CONTRIBUTIONS TO SPECIFIC AGENCIES.

4c (Code: _____) (Expenses \$ **1,730,750.** including grants of \$ _____) (Revenue \$ **766,760.**)

WITH FUNDING THROUGH GRANTS AND PRIVATE CONTRIBUTIONS, UNITED WAY OF YELLOWSTONE COUNTY ADMINISTERS PROGRAMS AND LEADS COALITIONS THAT DIRECTLY BENEFIT INDIVIDUALS AND FAMILIES THAT LIVE IN OUR COMMUNITY; INCLUDING REACH OUT & READ, MONTANA 211, DISCOVER ZONE, BRIGHT BY TEXT, GRADUATION MATTERS, SUBSTANCE ABUSE CONNECT, BEST BEGINNINGS, CONTINUUM OF CARE, CARE ACADEMY AND VOLUNTEER ENGAGEMENT.

4d Other program services (Describe on Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ► **1,978,251.**

Form 990 (2021)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3 X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5 X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8 X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9 X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. <ul style="list-style-type: none"> a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 		
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	11a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	11b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	11c X	
14a Did the organization maintain an office, employees, or agents outside of the United States? b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	11d X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	11e X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	11f X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	12a X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	12b X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	13 X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	14a X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	14b X	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	15 X	

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
25b	b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
28a	a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
28b	b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
28c	c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
35b	b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	14
1b	b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	1
1c	c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	49
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<input checked="" type="checkbox"/>	
3a	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<input checked="" type="checkbox"/>	
3b	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<input checked="" type="checkbox"/>	
4a	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<input checked="" type="checkbox"/>	
4b	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<input checked="" type="checkbox"/>	
4c	If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	<input checked="" type="checkbox"/>	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<input checked="" type="checkbox"/>	
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<input checked="" type="checkbox"/>	
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<input checked="" type="checkbox"/>	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<input checked="" type="checkbox"/>	
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<input checked="" type="checkbox"/>	
7	Organizations that may receive deductible contributions under section 170(c).	<input checked="" type="checkbox"/>	
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<input checked="" type="checkbox"/>	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<input checked="" type="checkbox"/>	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<input checked="" type="checkbox"/>	
7d	If "Yes," indicate the number of Forms 8282 filed during the year	<input checked="" type="checkbox"/>	
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input checked="" type="checkbox"/>	
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input checked="" type="checkbox"/>	
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<input checked="" type="checkbox"/>	
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<input checked="" type="checkbox"/>	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<input checked="" type="checkbox"/>	
9	Sponsoring organizations maintaining donor advised funds.	<input checked="" type="checkbox"/>	
9a	Did the sponsoring organization make any taxable distributions under section 4966?	<input checked="" type="checkbox"/>	
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<input checked="" type="checkbox"/>	
10	Section 501(c)(7) organizations. Enter:	<input checked="" type="checkbox"/>	
10a	Initiation fees and capital contributions included on Part VIII, line 12	<input checked="" type="checkbox"/>	
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<input checked="" type="checkbox"/>	
11	Section 501(c)(12) organizations. Enter:	<input checked="" type="checkbox"/>	
11a	Gross income from members or shareholders	<input checked="" type="checkbox"/>	
11b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<input checked="" type="checkbox"/>	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	<input checked="" type="checkbox"/>	
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<input checked="" type="checkbox"/>	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	<input checked="" type="checkbox"/>	
13a	Is the organization licensed to issue qualified health plans in more than one state?	<input checked="" type="checkbox"/>	
13b	Note: See the instructions for additional information the organization must report on Schedule O.	<input checked="" type="checkbox"/>	
13c	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<input checked="" type="checkbox"/>	
14a	Enter the amount of reserves on hand	<input checked="" type="checkbox"/>	
14b	Did the organization receive any payments for indoor tanning services during the tax year?	<input checked="" type="checkbox"/>	
14c	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<input checked="" type="checkbox"/>	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<input checked="" type="checkbox"/>	
16	If "Yes," see the instructions and file Form 4720, Schedule N.	<input checked="" type="checkbox"/>	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	<input checked="" type="checkbox"/>	
16	If "Yes," complete Form 4720, Schedule O.	<input checked="" type="checkbox"/>	
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	<input checked="" type="checkbox"/>	
17	If "Yes," complete Form 6069.	<input checked="" type="checkbox"/>	

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent	1b	15
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8a	X
a	The governing body?	8b	X
b	Each committee with authority to act on behalf of the governing body?	9	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		

Section B. Policies

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

	Yes	No	
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	12a	X
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12b	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	13	X
13	Did the organization have a written whistleblower policy?	14	X
14	Did the organization have a written document retention and destruction policy?	15a	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15b	X
a	The organization's CEO, Executive Director, or top management official	16a	X
b	Other officers or key employees of the organization	16b	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records ► **THE ORGANIZATION - 406-252-3839**
2173 OVERLAND AVE, BILLINGS, MT 59102

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter 0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) KIMBERLY LEWIS CEO AND PRESIDENT	40.00		X				86,720.	0.	3,687.
(2) CORAL WILLIAMSON CFO FORMER	40.00		X				55,058.	0.	1,694.
(3) SONJA CLAYTON CFO	40.00		X				0.	0.	0.
(4) KATIE EDWARDS CHAIR	1.00	X	X				0.	0.	0.
(5) BRET RUTHERFORD CHAIR ELECT	1.00	X	X				0.	0.	0.
(6) BRENDA KOCH PAST CHAIR	1.00	X	X				0.	0.	0.
(7) MATT SCHAFER TREASURER	1.00	X	X				0.	0.	0.
(8) KRISTIE JESSUP SECRETARY	1.00	X	X				0.	0.	0.
(9) JILL QUADE MEMBER	1.00	X					0.	0.	0.
(10) THERESA HINZ MEMBER	1.00	X					0.	0.	0.
(11) CRAIG BURKE MEMBER	1.00	X					0.	0.	0.
(12) PETE BUCHANAN MEMBER	1.00	X					0.	0.	0.
(13) SHAWN HINZ MEMBER	1.00	X					0.	0.	0.
(14) KIM HAYWORTH MEMBER	1.00	X					0.	0.	0.
(15) ROBBIE NEIHART MEMBER	1.00	X					0.	0.	0.
(16) NATHAN HIRSCH MEMBER	1.00	X					0.	0.	0.
(17) PETE PHILIPPI MEMBER	1.00	X					0.	0.	0.

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

Section A: Officers, Directors, Trusters, Key Employees, and Highest Compensated Employee (continued)								
(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)			(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee or director	Institutional trustee	Officer				Key employee
(18) CASEY KLEIN MEMBER	1.00	X				0.	0.	0.
1b Subtotal					141,778.	0.	5,381.	
c Total from continuation sheets to Part VII, Section A					0.	0.	0.	
d Total (add lines 1b and 1c)					141,778.	0.	5,381.	
2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable							

3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e 776,719.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,014,669.			
	g Noncash contributions included in lines 1a-1f	1g \$			
	h Total. Add lines 1a-1f		► 1,791,388.		
Program Service Revenue	2 a CARE ACADEMY APPLICATI	Business Code 900099	766,098.	766,098.	
	b _____				
	c _____				
	d _____				
	e _____				
	f All other program service revenue		► 766,098.		
	g Total. Add lines 2a-2f				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		► 49,929.		49,929.
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
	6 a Gross rents	(i) Real 6a			
	b Less: rental expenses	(ii) Personal 6b			
	c Rental income or (loss)	6c			
	d Net rental income or (loss)				
	7 a Gross amount from sales of assets other than inventory	(i) Securities 7a 41,319.			
	b Less: cost or other basis and sales expenses	(ii) Other 7b 20,066.			
	c Gain or (loss)	7c 21,253.			
	d Net gain or (loss)		► 21,253.		21,253.
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a			
	b Less: direct expenses	8b			
	c Net income or (loss) from fundraising events		►		
	9 a Gross income from gaming activities. See Part IV, line 19	9a			
	b Less: direct expenses	9b			
	c Net income or (loss) from gaming activities		►		
	10 a Gross sales of inventory, less returns and allowances	10a			
	b Less: cost of goods sold	10b			
	c Net income or (loss) from sales of inventory		►		
Miscellaneous Revenue	11 a MISC. REVENUE-RELATED-	Business Code 900099	662.	662.	
	b _____				
	c _____				
	d All other revenue				
	e Total. Add lines 11a-11d		► 662.		
	12 Total revenue. See instructions		► 2,629,330.	766,760.	0. 71,182.

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX				
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	247,501.	247,501.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	141,140.	118,557.	9,880.	12,703.
7 Other salaries and wages	695,088.	541,207.	141,619.	12,262.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	157,896.	120,298.	32,563.	5,035.
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	26,015.	18,401.	5,076.	2,538.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	21,193.		21,193.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	3,247.	48.	1,601.	1,598.
13 Office expenses	2,638.	764.	369.	1,505.
14 Information technology	42,671.	20,125.	20,837.	1,709.
15 Royalties				
16 Occupancy	14,885.	10,420.	2,976.	1,489.
17 Travel	1,315.	634.	640.	41.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,127.	1,200.	1,927.	
20 Interest	21,427.	14,999.	4,285.	2,143.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	33,651.	23,557.	6,730.	3,364.
23 Insurance	13,595.	9,517.	2,719.	1,359.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CONTINUUM OF CARE	490,902.	490,902.		
b CARE EXPENSES	102,536.	101,838.	698.	
c SUBSTANCE ABUSE CONNECT	98,331.	98,331.		
d EFSP EXPENSE	39,033.	39,033.		
e All other expenses	187,741.	120,919.	35,025.	31,797.
25 Total functional expenses. Add lines 1 through 24e	2,343,932.	1,978,251.	288,138.	77,543.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ►

if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	372,108.	1	384,074.
	2 Savings and temporary cash investments	407,984.	2	411,543.
	3 Pledges and grants receivable, net	218,435.	3	278,043.
	4 Accounts receivable, net		4	4,625.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	24,718.	9	24,428.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,544,291.		
	b Less: accumulated depreciation	10b 351,544.	10c 1,226,398.	10c 1,192,747.
	11 Investments - publicly traded securities	2,047,035.	11	1,827,234.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	21,027.	15	21,868.
	16 Total assets. Add lines 1 through 15 (must equal line 33)	4,317,705.	16	4,144,562.
Liabilities	17 Accounts payable and accrued expenses	112,067.	17	133,350.
	18 Grants payable	99,476.	18	0.
	19 Deferred revenue	1,055.	19	131,812.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	651,817.	23	604,981.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	136,453.	25	12,401.
	26 Total liabilities. Add lines 17 through 25	1,000,868.	26	882,544.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ► <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,784,745.	27	2,737,658.
	28 Net assets with donor restrictions	532,092.	28	524,360.
	Organizations that do not follow FASB ASC 958, check here ► and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,316,837.	32	3,262,018.
	33 Total liabilities and net assets/fund balances	4,317,705.	33	4,144,562.

Form 990 (2021)

Part XI Reconciliation of Net Assets

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

1 Total revenue (must equal Part VIII, column (A), line 12)	1	2,629,330.
2 Total expenses (must equal Part IX, column (A), line 25)	2	2,343,932.
3 Revenue less expenses. Subtract line 2 from line 1	3	285,398.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,316,837.
5 Net unrealized gains (losses) on investments	5	-316,355.
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	-23,862.
9 Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,262,018.

Part XII Financial Statements and Reporting

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

1 Accounting method used to prepare the Form 990: Cash Accrual Other

If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a	<input checked="" type="checkbox"/>	
2b	<input checked="" type="checkbox"/>	
2c	<input checked="" type="checkbox"/>	
3a		<input checked="" type="checkbox"/>
3b		

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						189,460.
6 Public support. Subtract line 5 from line 4.						7522134.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	146,385.	68,968.	37,519.	24,144.	49,929.	326,945.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,689.				622.	2,311.
11 Total support. Add lines 7 through 10						8040850.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	93.55	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	92.89	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization			► <input checked="" type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization			►
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			►
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			►
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			►

Schedule A (Form 990) 2021

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).

3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.

c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.

4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.

b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.

c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.

5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).

b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

c Substitutions only. Was the substitution the result of an event beyond the organization's control?

6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.

7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete **Part I** of Schedule L (Form 990).

8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete **Part I** of Schedule L (Form 990).

9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.

b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.

c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.

10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.

b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		Yes	No
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.	2a		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.	3a		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors <i>(explain in detail in Part VI):</i>			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2021

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule A

Identification of Excess Contributions Included on Part II, Line 5

2021

**** Do Not File ****
***** Not Open to Public Inspection *****

Total Excess Contributions to Schedule A, Part II, Line 5

189,460.

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	RICHARD AND ERIKA BROWN	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	BURLINGTON NORTHERN SANTA FE FOUNDATION	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CHS, INC.	\$ 37,105.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CITY OF BILLINGS	\$ 325,643.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	COSTCO WHOLESALE	\$ 7,053.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	DENNIS AND PHYLLIS WASHINGTON FOUNDATION	\$ 12,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	DISTRICT 7 HRDC _____ _____ _____	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	EXXONMOBIL _____ _____ _____	\$ 49,038.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	FIRST INTERSTATE BANK OF BILLINGS _____ _____ _____	\$ 16,952.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	FORTIN FOUNDATION OF FLORIDA INC. _____ _____ _____	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	CYNTHIA FOSTER _____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	HEALTHY MOTHERS HEALTHY BABIES _____ _____	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	HOINESS FAMILY FOUNDATION	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	HRDC COMMUNITY ACTION AGENCY	\$ 10,605.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	JENSEN FOUNDATION C/O RENAISSANCE CHARITABLE FOUNDATION	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	CHRIS AND KRISTIE JESSUP	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	JP MORGAN CHASE & CO BANK	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	ARDYCE AND BOB KELLY	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	KEVIN AND LAUREN RILEY _____ _____ _____	\$ 10,000.	Person Payroll <input checked="" type="checkbox"/> X Noncash (Complete Part II for noncash contributions.)
20	MICHELLE SPENNY _____ _____ _____	\$ 7,800.	Person Payroll <input checked="" type="checkbox"/> X Noncash (Complete Part II for noncash contributions.)
21	MONTANA DAKOTA UTILITIES CO _____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> X Payroll Noncash (Complete Part II for noncash contributions.)
22	MONTANA DEPARTMENT OF EDUCATION _____ _____ _____	\$ 82,454.	Person <input checked="" type="checkbox"/> X Payroll Noncash (Complete Part II for noncash contributions.)
23	MONTANA DEPARTMENT OF HEALTH AND HUMAN SERVICES _____ _____ _____	\$ 10,000.	Person <input checked="" type="checkbox"/> X Payroll Noncash (Complete Part II for noncash contributions.)
24	MONTANA HEALTHCARE FOUNDATION _____ _____ _____	\$ 123,000.	Person <input checked="" type="checkbox"/> X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization

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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	NORTHWESTERN ENERGY	\$ 6,117.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	ONEOK, INC.	\$ 6,614.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	PATRICK AND MARY KAY KIMMET	\$ 9,000.	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	PEPSI-COLA BOTTLING CO	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	PHILLIPS 66 BILLINGS REFINERY	\$ 5,005.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	RIVERSTONE HEALTH	\$ 15,720.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31	SCHEELS ALL SPORTS _____ _____ _____	\$ 81,508.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	SCL HEALTH MONTANA MISSION FUND _____ _____ _____	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	STACY AND DEANNA EMMETT _____ _____ _____	\$ 9,189.	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	WILLIAM UNDERRINGER _____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	UNITED WAY WORLDWIDE _____ _____ _____	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	UPS MONTANA _____ _____ _____	\$ 16,596.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37	WELLS FARGO FOUNDATION	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	WELLS FARGO N.A.	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	YELLOWSTONE COUNTY	\$ 25,717.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	US SMALL BUSINESS ADMINISTRATION	\$ 119,510.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	US DEPARTMENT OF TREASURY	\$ 114,112.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	US DEPARTMENT OF HEALTH AND HUMAN SERVICES	\$ 125,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021Open to Public
Inspection

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	190	
2 Aggregate value of contributions to (during year)	16,643.	
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year	518,518.	

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
 ► _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
 ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a Public exhibition	d <input type="checkbox"/> Loan or exchange program
b Scholarly research	e <input type="checkbox"/> Other _____
c Preservation for future generations	

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

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

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	617,079.	615,912.	603,644.	1,406,612.	1,646,136.
b Contributions			12,268.	19,538.	24,070.
c Net investment earnings, gains, and losses	24,976.	1,167.		1,915.	-245,091.
d Grants or scholarships					
e Other expenditures for facilities and programs				817,500.	
f Administrative expenses				6,921.	18,503.
g End of year balance	642,055.	617,079.	615,912.	603,644.	1,406,612.

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

a Board designated or quasi-endowment ► 19.0000 %

b Permanent endowment ► 81.0000 %

c Term endowment ► _____ %

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		342,047.		342,047.
b Buildings		1,120,805.	274,652.	846,153.
c Leasehold improvements				
d Equipment		81,439.	76,892.	4,547.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)			►	1,192,747.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATIONS	1,350.
(3) UNAMORTIZED DEBT ISSUANCE COST	-7,875.
(4) AGENCY FUNDS PAYABLE	18,926.
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►

12,401.

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

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

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

1 Total revenue, gains, and other support per audited financial statements	1	2,291,782.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments	2a	-316,355.
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIII.)	2d	
e Add lines 2a through 2d	2e	-316,355.
3 Subtract line 2e from line 1	3	2,608,137.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	21,193.
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	21,193.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,629,330.

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

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

1 Total expenses and losses per audited financial statements	1	2,322,739.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIII.)	2d	
e Add lines 2a through 2d	2e	0.
3 Subtract line 2e from line 1	3	2,322,739.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	21,193.
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	21,193.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,343,932.

Part XIII Supplemental Information.

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

PART V, LINE 1E:TO BE IN COMPLIANCE WITH THE REPORTING REQUIREMENTS OF ASU 2016-14,PRESENTATION OF FINANCIAL STATEMENTS OF NOT-FOR-PROFIT ENTITIES, THEPRESENTATION OF THE ENDOWMENT PORTION OF THE INVESTMENTS HAS CHANGED. THE\$817,500 OF "OTHER EXPENDITURES" WERE NOT ACTUALLY SPENT OR TRANSFERRED,BUT RATHER RECLASSIFIED. FOR FINANCIAL REPORTING PURPOSES, THESE FUNDS ARENOW INCLUDED IN NET ASSETS WITHOUT DONOR RESTRICTION AND ARE NOT PART OFTHE ENDOWMENT, AS THEY ARE NEITHER DONOR RESTRICTED NOR BOARD DESIGNATED.**PART V, LINE 4:**THE INCOME FROM THE ENDOWMENT FUND THAT IS MADE AVAILABLE TO THE UNITEDWAY BOARD OF DIRECTORS MAY BE USED AS FOLLOWS:

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

2021

Open to Public
Inspection

► Attach to Form 990.

► Go to www.irs.gov/Form990 for the latest information.

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number
81-0287507

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ADULT RESOURCE ALLIANCE: MEALS ON WHEELS - 1505 AVENUE D - BILLINGS, MT 59102	81-0364744	501(C)(3)	15,000.	0.			KEEPING ADULTS 60+ INDEPENDENT AND INVOLVED.
BIG SKY SENIOR SERVICES 937 GRAND AVENUE BILLINGS, MT 59102	81-0364919	501(C)(3)	30,000.	0.			FRIENDS VOLUNTEER PROGRAM
BOYS & GIRLS CLUB OF YC-AFTER SCHOOL PROGRAM - 505 ORCHARD LANE - BILLINGS, MT 59101	81-0308003	501(C)(3)	22,500.	0.			PROJECT LEARN - YOUTH DEVELOPMENT
DISTRICT 7 HRDC: WHEELS TO WORK P.O. BOX 2016 BILLINGS, MT 59103	81-0300207	501(C)(3)	18,750.	0.			COMMUNITY RESOURCES
FAMILY SERVICE INC. 1824 1ST AVENUE NORTH, P.O. BOX 102 BILLINGS, MT 59103	81-0232120	501(C)(3)	22,500.	0.			HELPING NEIGHBORS IN NEED/FINANCIAL STABILITY & INDEPENDENCE
FRIENDSHIP HOUSE 3123 8TH AVENUE SOUTH BILLINGS, MT 59101	81-0300497	501(C)(3)	37,500.	0.			FRIENDSHIP YOUTH DEVELOPMENT PROGRAM

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ► 10.

3 Enter total number of other organizations listed in the line 1 table ►

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TUMBLEWEED 505 NORTH 24TH STREET BILLINGS, MT 59101	36-3343886	501(C)(3)	18,750.	0.			ADVOCATES FOR ABUSED/NEGLECTED CHILDREN IN 13TH JUDICIAL DISTRICT
YELLOWSTONE CASA P.O. BOX 688 BILLINGS, MT 59103	48-1301287	501(C)(3)	33,750.	0.			YOUTH DEVELOPMENT FOR LOW-INCOME PREGNANT WOMEN & FAMILIES
YOUNG FAMILIES EARLY HEAD START 1020 COOK, P.O. BOX 51269 BILLINGS, MT 59104	81-0422429	501(C)(3)	11,250.	0.			QUALITY, AFFORDABLE, FULL-DAY CHILD CARE ON A SLIDING SCALE
YWCA 909 WYOMING AVENUE BILLINGS, MT 59101	81-0235415	501(C)(3)	37,501.	0.			TO FURTHER THE MISSION PROGRESS OF THE GRANTEE ORGANIZATION

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

INCOME FROM FEDERALLY FUNDED PROJECTS MUST BE ALLOWABLE BY THE FUNDING

AGENCY AND USED IN ACCORDANCE WITH THE PROGRAM AGREEMENT AND FEDERAL

GUIDELINES. SPECIFICALLY THIS INCOME MUST BE LIMITED TO ONE OR MORE OF

THE FOLLOWING:

FURTHERING THE ELIGIBLE PROJECT OR PROGRAM OBJECTIVES FINANCING THE

NON-FEDERAL SHARE OF THE PROJECT OR PROGRAM DEDUCTING IT FROM THE TOTAL

FEDERAL SHARE OF PROJECT OR PROGRAM ALLOWABLE

Part IV Supplemental Information

COSTS.

DISBURSEMENTS MUST BE SUPPORTED BY THE CHECK STUB, WHEN PAID BY CHECK,
AND A COPY OF THE INVOICE OR APPROPRIATE DOCUMENTATION SUPPORTING THE
DISBURSEMENT.

ALL DISBURSEMENTS FOR GRANT PROGRAMS MUST BE ALLOWABLE UNDER THE GRANT
AGREEMENT. ALL OF THESE DOCUMENTATIONS ARE MAINTAINED FOR 7 YEARS IN
THE FILES.

Supplemental Information to Form 990 or 990-EZ

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

- Attach to Form 990 or Form 990-EZ.
- Go to www.irs.gov/Form990 for the latest information.

2021

Open to Public
Inspection

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number
81-0287507

FORM 990, PART VI, SECTION B, LINE 11B:

THE FINANCE COMMITTEE REVIEWS THE 990, WHICH IS THEN SUBMITTED TO THE BOARD
OF DIRECTORS FOR FINAL APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C:

IF A CONFLICT OF INTEREST SITUATION ARISES, THE PARTIES INVOLVED ARE
INTERVIEWED TO DETERMINE AN APPROPRIATE COURSE OF ACTION.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES CEO
COMPENSATION BY COMPARING COMPENSATION FROM UNITED WAYS OF SIMILAR SIZE AND
CURRENT LOCAL LABOR MARKET COMPENSATION. COMPENSATION FOR OTHER KEY
EMPLOYEES IS DETERMINED BY THE CEO, IN COMPARISON TO THE LOCAL LABOR MARKET
FOR SIMILAR POSITIONS.

FORM 990, PART VI, SECTION C, LINE 19:

THE 990 AND THE ANNUAL AUDIT ARE AVAILABLE ON UWYC WEBSITE. OTHER
DOCUMENTS AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

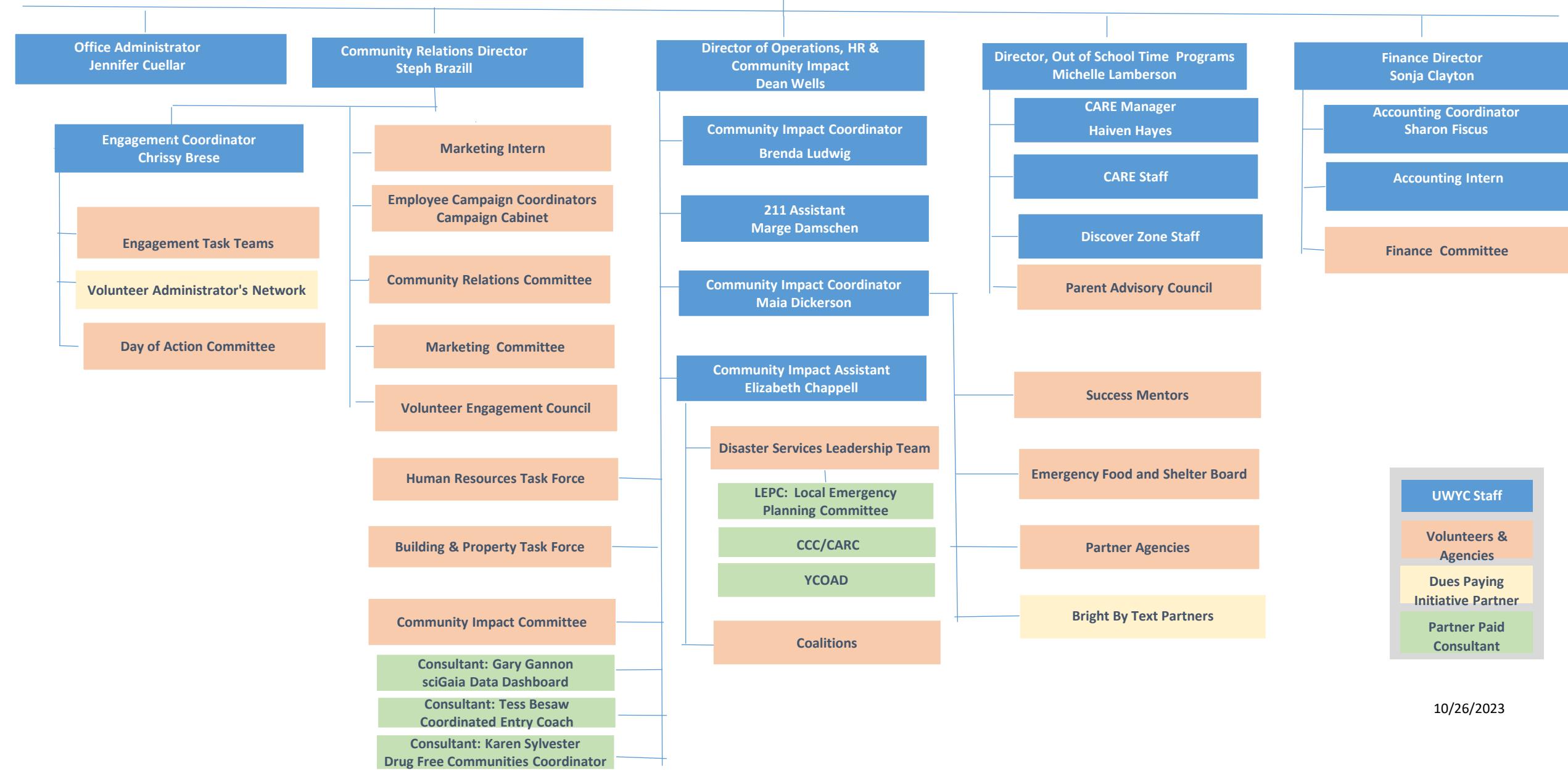
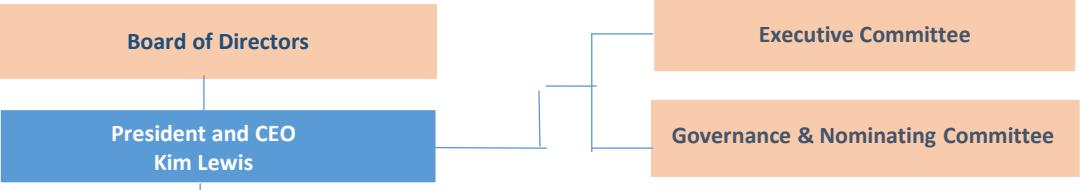
THE FINANCE COMMITTEE HAS OVERSIGHT OVER THE AUDIT THE BOARD HAS FINAL
APPROVAL.

Statement for Revenue Procedure 2021-48

Taxpayer's Name **UNITED WAY OF YELLOWSTONE COUNTY INC**
Taxpayer's Address **2173 OVERLAND AVE**
BILLINGS, MT 59102
Taxpayer's SSN/EIN **81-0287507**

The taxpayer is applying the following sections of Revenue Procedure 2021-48 of tax year 2021 :
SECTION 3.01(1)

Year of Loan	Description	Tax-Exempt Income	Was the loan forgiven as of the date of the return is filed?
<u>2021</u>	<u>PPP LOAN FORGIVENESS</u>	<u>119,510.</u>	<u>N</u>



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

Supportive Services Specialist 1.0 FTE: The Supportive Services Specialist will be responsible for providing supportive services and outreach. Qualification requirements will include case management experience and having or obtaining SSI/SSDI Outreach, Access, and Recovery (SOAR) certification.

- 75% of time for intensive case management including SOAR, Medicaid waivers, and additional support beyond a traditional case manager
- 25% of time tracking and providing outreach for exited CES clients

Program Coordinator 0.5 FTE: The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to CES, HMIS, grant management, and reporting. The Program Coordinator will also be responsible for managing and overseeing the Point-In-Time count and the distribution of the Diversion Fund.

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

Supportive Services Specialist 1.0 FTE: The Supportive Services Specialist will be responsible for providing supportive services and outreach. Qualification requirements will include case management experience and having or obtaining SSI/SSDI Outreach, Access, and Recovery (SOAR) certification.

- 75% of time for intensive case management including SOAR, Medicaid waivers, and additional support beyond a traditional case manager
- 25% of time tracking and providing outreach for exited CES clients

Program Coordinator 0.5 FTE: The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to CES, HMIS, grant management, and reporting. The Program Coordinator will also be responsible for managing and overseeing the Point-In-Time count and the distribution of the Diversion Fund.

HOME-ARP PROJECT SOURCES AND USES

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

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

Organization Name:	<i>United Way - Yellowstone County Continuum of Care</i>				
Revenue Sources		Source:	Source:	Source:	Source:
		HOME-ARP	<i>nty Commission</i>	<i>Replace Text</i>	<i>Replace Text</i>
<i>Enter amount for each revenue source:</i>		\$500,000	\$100,000	\$0	\$0
<i>Is this source confirmed and committed to the Project? (click the box next to your answer)</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
PROJECT STAFFING					
Job Title: Supportive Services Specialist	\$180,000	\$0	\$0	\$0	\$0
Job Title: Program Coordinator	\$120,000	\$0	\$0	\$0	\$0
Job Title: <i>Replace Text</i>	\$0	\$0	\$0	\$0	\$0
OPERATING COSTS					
Outside Provider Payments	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Insurance	\$0	\$0	\$0	\$0	\$0
Printing	\$0	\$0	\$0	\$0	\$0
Information Technology	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Contract Services	\$0	\$100,000	\$0	\$0	\$0
Other (identify): Diversion Fund	\$100,000	\$0	\$0	\$0	\$0
Other (identify): <i>Replace Text</i>	\$0	\$0	\$0	\$0	\$0
Other (identify): <i>Replace Text</i>	\$0	\$0	\$0	\$0	\$0
Grand Total	\$400,000	\$100,000	\$0	\$0	\$0
% of Budget Costs Considered Administration					
<i>Provide a brief budget narrative for each line item identified above. Include an explanation and justification on costs beneficiary.</i>					
Outside Provider Payments: <i>Replace this text</i>					
Supplies: <i>Replace this text</i>					
Insurance: <i>Replace this text</i>					
Printing: <i>Replace this text</i>					
Travel: <i>Replace this text</i>					

Contract Services:

Tess Besaw is our contracted Coordinated Entry lead, she currently oversees the case managers in the Coordinated Entry System. In the past 12 months the Coordinated Entry System housed 385 individuals for a total of \$259 spent per beneficiary.

Other (Supportive Services Specialist):

The creation of a Supportive Services Specialist position would allow the CoC to reach clients who typically fall through the cracks of the Coordinated Entry System. The Supportive Services Specialist would serve select clients with needs beyond traditional case management, referred to as "diversion cases". Therefore, we expect that they will work with, in some form, more than half of the clients served, or over 190 individuals.

Other (Program Coordinator):

The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Coordinated Entry System. This includes providing general oversight for coalition activities and related projects, including but not limited to the Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. The Program Coordinator will also manage the Coordinated Entry System's budget.

Other (Diversion Fund):

The Diversion Fund is used to divert people from entering the homelessness system in Billings. In the past we have spent approximately \$214 dollars per beneficiary, meaning with a diversion fund of \$50,000 the CoC would be able to divert approximately 225 individuals.

Total Project Revenue
\$600,000
\$180,000
\$120,000
\$0
\$0
\$100,000
\$100,000
\$0
\$0
\$500,000
80.00%
<i>per</i>

ry System.

gh the cracks.

1 by CES case

13 households

he Continuum

o the

he Program

t on average

234 people.

Job Descriptions

Supportive Services Specialist 1.0 FTE

The Supportive Services Specialist will be responsible for providing supportive services for people within the Coordinated Entry System who need additional assistance beyond the capacity of a traditional case manager. The Supportive Services Specialist will spend 30 hours a week providing intensive case management for clients requiring additional help, such as individuals needing assistance with the Medicaid Waiver and SSI/SSDI processes. The Supportive Services Specialist will be SOAR certified and provide SSI/SSDI application services for CES clients with concurring conditions. SSI/SSDI application assistance is a gap in the current Coordinated Entry System, and filling this gap will increase the number of clients accessing supplemental income. Finally, the Supportive Services Specialist will spend 10 hours a week tracking exits from Coordinated Entry and providing outreach, continuing to support people after they are housed.

Program Coordinator 0.5 FTE

The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to the Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. The Program Coordinator will also manage and oversee the Point-In-Time count and the distribution of the Diversion Fund. The Program Coordinator will work to develop and implement strategies that will lead to long-term involvement of community institutions, organizations, and individuals in permanent supportive housing and emergency shelter activities. The Program Coordinator must also be able to evaluate program effectiveness, identify areas for improvement, and implement new program initiatives to increase program impact.

Supplemental Project Information

The CoC is proposing a supportive services project that includes hiring staff to carry out project activities. Additionally, the CoC is requesting a diversion fund to divert people from the homeless system in Billings.

Supportive Services Specialist 1.0 FTE

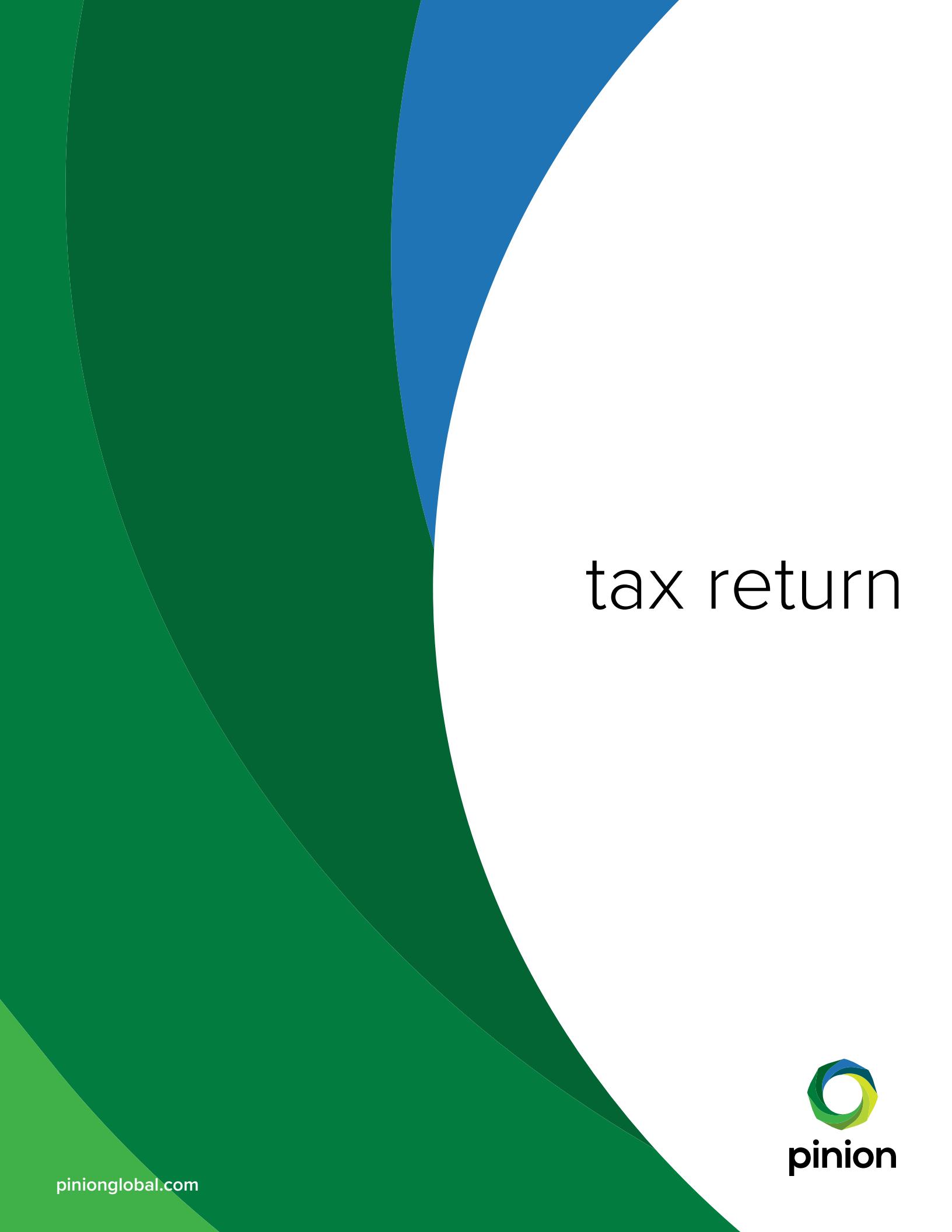
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Diversion Fund

The \$50,000 Diversion Fund will be used to divert people from the homelessness system by providing funding for minor expenses crucial to housing individuals. For example, the diversion fund has been used to purchase a bus ticket for an individual to return to their home community, where they have social support. Diversion funding has also been used as a one-time payment towards an individual's rent to maintain their housing. These examples are just a couple of the countless ways diversion funding can divert people from entering the homeless system in Billings. This funding is paid directly to the service the individual requests help with, never to the individual. Therefore, if an individual needs help with late rent, the CoC will send the funds directly to the rental company, never to the individual. The Supportive Services Specialist will manage this fund, and any requests larger than \$500 will be subject to committee approval.



tax return



pinion



UNITED WAY OF YELLOWSTONE COUNTY INC
2173 OVERLAND AVE
BILLINGS, MT 59102

UNITED WAY OF YELLOWSTONE COUNTY INC:

ENCLOSED IS THE ORGANIZATION'S 2021 EXEMPT ORGANIZATION RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY MAY 15, 2023.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX RETURN.

BEST REGARDS,

KCOE ISOM, LLP

NOTE: WE RECOMMEND ANY CORRESPONDENCE AND PAYMENTS MAILED TO TAXING AUTHORITIES BE SENT VIA CERTIFIED MAIL WITH POSTMARKED RECEIPTS FOR PROOF OF MAILING. PLEASE RETAIN THE POSTMARKED RECEIPTS WITH YOUR TAX RECORDS.

IRS e-file Signature Authorization
for a Tax Exempt EntityDepartment of the Treasury
Internal Revenue ServiceFor calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022

2021

► Do not send to the IRS. Keep for your records.
► Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

UNITED WAY OF YELLOWSTONE COUNTY INC

EIN or SSN

81-0287507

Name and title of officer or person subject to tax KIMBERLY LEWIS
CEO AND PRESIDENT**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ► <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 2,629,330.
2a Form 990-EZ check here ... ► <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ► <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ... ► <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here ► <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ► <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ► <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here ► <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here ► <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here ► <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only I authorize KCOE ISOM, LLP

ERO firm name

to enter my PIN

13732Enter five numbers, but
do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ►

Date ►

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

84357138594

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ► KENDRA MORANDate ► 02/14/23

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2021)

Application for Automatic Extension of Time To File an
Exempt Organization Return

OMB No. 1545-0047

► File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. UNITED WAY OF YELLOWSTONE COUNTY INC	Taxpayer identification number (TIN) 81-0287507
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 2173 OVERLAND AVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BILLINGS, MT 59102	

Enter the Return Code for the return that this application is for (file a separate application for each return) **0 1**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

THE ORGANIZATION

- The books are in the care of ► **2173 OVERLAND AVE - BILLINGS, MT 59102**

Telephone No. ► **406-252-3839** Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ► _____
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ► _____ . If it is for part of the group, check this box ► and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► calendar year _____ or
► tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2022)

EXTENDED TO MAY 15, 2023

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

► Do not enter social security numbers on this form as it may be made public.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022

B Check if applicable:	C Name of organization UNITED WAY OF YELLOWSTONE COUNTY INC		D Employer identification number 81-0287507
<input type="checkbox"/> Address change	Doing business as		E Telephone number 406-252-3839
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) 2173 OVERLAND AVE		F Gross receipts \$ 2,649,396.
<input type="checkbox"/> Initial return	Room/suite		G City or town, state or province, country, and ZIP or foreign postal code BILLINGS, MT 59102
<input type="checkbox"/> Final return/terminated	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<input type="checkbox"/> Amended return	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> Application pending	If "No," attach a list. See instructions		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ► WWW.UNITEDWAYYELLOWSTONE.ORG	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation: 1961 M State of legal domicile: MT	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO IMPROVE LIVES BY MOBILIZING THE CARING POWER OF OUR COMMUNITY.	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3 15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 15
Expenses	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5 49
	6 Total number of volunteers (estimate if necessary)	6 226
Net Assets or Fund Balances	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 0.
	8 Contributions and grants (Part VIII, line 1h)	Prior Year 2,111,289. Current Year 1,791,388.
	9 Program service revenue (Part VIII, line 2g)	583,757. 766,098.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	131,170. 71,182.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0. 662.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,826,216. 2,629,330.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	288,750. 247,501.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	946,126. 994,124.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	b Total fundraising expenses (Part IX, column (D), line 25) ► 77,543.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,265,233. 1,102,307.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,500,109. 2,343,932.
19 Revenue less expenses. Subtract line 18 from line 12	326,107. 285,398.	
20 Total assets (Part X, line 16)	Beginning of Current Year 4,317,705. End of Year 4,144,562.	
21 Total liabilities (Part X, line 26)	1,000,868. 882,544.	
22 Net assets or fund balances. Subtract line 21 from line 20	3,316,837. 3,262,018.	

Part II Signature Block

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

Sign Here	► Signature of officer KIMBERLY LEWIS, CEO AND PRESIDENT	Date			
Paid	Print/Type preparer's name KENDRA MORAN	Preparer's signature KENDRA MORAN	Date 02/14/23	Check <input type="checkbox"/> if self-employed	PTIN P00814196
Preparer	Firm's name ► KCOE ISOM, LLP		Firm's EIN ► 48-0567703		
Use Only	Firm's address ► 402 N BROADWAY, 4TH FLOOR BILLINGS, MT 59101		Phone no. 406-245-5136		

May the IRS discuss this return with the preparer shown above? See instructions Yes No

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

THE UNITED WAY OF YELLOWSTONE COUNTY IS A COMMUNITY-BUILDING ORGANIZATION. WE PROVIDE LEADERSHIP TO EFFECTIVELY MOBILIZE PEOPLE, FINANCIAL, AND STRATEGIC RESOURCES TO IMPROVE PEOPLE'S LIVES. WE IDENTIFY AND ADDRESS PRIORITY NEEDS AND PROVIDE SOLUTIONS.

2 Did the organization undertake any significant program services during the year which were not listed on the

prior Form 990 or 990-EZ? Yes No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ **247,501.** including grants of \$ **247,501.**) (Revenue \$ _____)

WITH FUNDING THROUGH GRANTS AND PRIVATE CONTRIBUTIONS, UNITED WAY OF YELLOWSTONE COUNTY PARTNERS WITH PROGRAMS THAT DIRECTLY BENEFIT INDIVIDUALS AND FAMILIES THAT LIVE IN OUR COMMUNITY. SEE SCHEDULE I OF ALLOCATIONS FOR A LIST OF AGENCIES RECEIVING SUPPORT DURING THE FISCAL YEAR.

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

DONOR DESIGNATIONS - UNITED WAY OF YELLOWSTONE COUNTY PROVIDES AN ADMINISTRATIVE CONDUIT FOR DONORS TO DESIGNATE CONTRIBUTIONS TO SPECIFIC AGENCIES.

4c (Code: _____) (Expenses \$ **1,730,750.** including grants of \$ _____) (Revenue \$ **766,760.**)

WITH FUNDING THROUGH GRANTS AND PRIVATE CONTRIBUTIONS, UNITED WAY OF YELLOWSTONE COUNTY ADMINISTERS PROGRAMS AND LEADS COALITIONS THAT DIRECTLY BENEFIT INDIVIDUALS AND FAMILIES THAT LIVE IN OUR COMMUNITY; INCLUDING REACH OUT & READ, MONTANA 211, DISCOVER ZONE, BRIGHT BY TEXT, GRADUATION MATTERS, SUBSTANCE ABUSE CONNECT, BEST BEGINNINGS, CONTINUUM OF CARE, CARE ACADEMY AND VOLUNTEER ENGAGEMENT.

4d Other program services (Describe on Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ► **1,978,251.**

Form 990 (2021)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3 X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5 X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8 X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9 X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. <ul style="list-style-type: none"> a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 		
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	11a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	11b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	11c X	
14a Did the organization maintain an office, employees, or agents outside of the United States? b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	11d X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	11e X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	11f X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	12a X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	12b X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	13 X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	14a X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	14b X	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	15 X	

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
25b	b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
28a	a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
28b	b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
28c	c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
35b	b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	14
1b	b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	1
1c	c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	49
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<input checked="" type="checkbox"/>	
3a	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<input checked="" type="checkbox"/>	
3b	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<input checked="" type="checkbox"/>	
4a	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<input checked="" type="checkbox"/>	
4b	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<input checked="" type="checkbox"/>	
4c	If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	<input checked="" type="checkbox"/>	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<input checked="" type="checkbox"/>	
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<input checked="" type="checkbox"/>	
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<input checked="" type="checkbox"/>	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<input checked="" type="checkbox"/>	
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<input checked="" type="checkbox"/>	
7	Organizations that may receive deductible contributions under section 170(c).	<input checked="" type="checkbox"/>	
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<input checked="" type="checkbox"/>	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<input checked="" type="checkbox"/>	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<input checked="" type="checkbox"/>	
7d	If "Yes," indicate the number of Forms 8282 filed during the year	<input checked="" type="checkbox"/>	
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input checked="" type="checkbox"/>	
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input checked="" type="checkbox"/>	
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<input checked="" type="checkbox"/>	
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<input checked="" type="checkbox"/>	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<input checked="" type="checkbox"/>	
9	Sponsoring organizations maintaining donor advised funds.	<input checked="" type="checkbox"/>	
9a	Did the sponsoring organization make any taxable distributions under section 4966?	<input checked="" type="checkbox"/>	
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<input checked="" type="checkbox"/>	
10	Section 501(c)(7) organizations. Enter:	<input checked="" type="checkbox"/>	
10a	Initiation fees and capital contributions included on Part VIII, line 12	<input checked="" type="checkbox"/>	
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<input checked="" type="checkbox"/>	
11	Section 501(c)(12) organizations. Enter:	<input checked="" type="checkbox"/>	
11a	Gross income from members or shareholders	<input checked="" type="checkbox"/>	
11b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<input checked="" type="checkbox"/>	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	<input checked="" type="checkbox"/>	
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<input checked="" type="checkbox"/>	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	<input checked="" type="checkbox"/>	
13a	Is the organization licensed to issue qualified health plans in more than one state?	<input checked="" type="checkbox"/>	
13b	Note: See the instructions for additional information the organization must report on Schedule O.	<input checked="" type="checkbox"/>	
13c	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<input checked="" type="checkbox"/>	
14a	Enter the amount of reserves on hand	<input checked="" type="checkbox"/>	
14b	Did the organization receive any payments for indoor tanning services during the tax year?	<input checked="" type="checkbox"/>	
14c	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<input checked="" type="checkbox"/>	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<input checked="" type="checkbox"/>	
16	If "Yes," see the instructions and file Form 4720, Schedule N.	<input checked="" type="checkbox"/>	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	<input checked="" type="checkbox"/>	
16	If "Yes," complete Form 4720, Schedule O.	<input checked="" type="checkbox"/>	
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	<input checked="" type="checkbox"/>	
17	If "Yes," complete Form 6069.	<input checked="" type="checkbox"/>	

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent	1b	15
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8a	X
a	The governing body?	8b	X
b	Each committee with authority to act on behalf of the governing body?	9	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		

Section B. Policies

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

	Yes	No	
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	12a	X
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12b	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	13	X
13	Did the organization have a written whistleblower policy?	14	X
14	Did the organization have a written document retention and destruction policy?	15a	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15b	X
a	The organization's CEO, Executive Director, or top management official	16a	X
b	Other officers or key employees of the organization	16b	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records ► **THE ORGANIZATION - 406-252-3839**
2173 OVERLAND AVE, BILLINGS, MT 59102

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter 0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) KIMBERLY LEWIS CEO AND PRESIDENT	40.00		X				86,720.	0.	3,687.
(2) CORAL WILLIAMSON CFO FORMER	40.00		X				55,058.	0.	1,694.
(3) SONJA CLAYTON CFO	40.00		X				0.	0.	0.
(4) KATIE EDWARDS CHAIR	1.00	X	X				0.	0.	0.
(5) BRET RUTHERFORD CHAIR ELECT	1.00	X	X				0.	0.	0.
(6) BRENDA KOCH PAST CHAIR	1.00	X	X				0.	0.	0.
(7) MATT SCHAFER TREASURER	1.00	X	X				0.	0.	0.
(8) KRISTIE JESSUP SECRETARY	1.00	X	X				0.	0.	0.
(9) JILL QUADE MEMBER	1.00	X					0.	0.	0.
(10) THERESA HINZ MEMBER	1.00	X					0.	0.	0.
(11) CRAIG BURKE MEMBER	1.00	X					0.	0.	0.
(12) PETE BUCHANAN MEMBER	1.00	X					0.	0.	0.
(13) SHAWN HINZ MEMBER	1.00	X					0.	0.	0.
(14) KIM HAYWORTH MEMBER	1.00	X					0.	0.	0.
(15) ROBBIE NEIHART MEMBER	1.00	X					0.	0.	0.
(16) NATHAN HIRSCH MEMBER	1.00	X					0.	0.	0.
(17) PETE PHILIPPI MEMBER	1.00	X					0.	0.	0.

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

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►

0

		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e 776,719.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,014,669.			
	g Noncash contributions included in lines 1a-1f	1g \$			
	h Total. Add lines 1a-1f		► 1,791,388.		
Program Service Revenue	2 a CARE ACADEMY APPLICATI	Business Code 900099	766,098.	766,098.	
	b _____				
	c _____				
	d _____				
	e _____				
	f All other program service revenue		► 766,098.		
	g Total. Add lines 2a-2f				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		► 49,929.		49,929.
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
	6 a Gross rents	(i) Real 6a			
	b Less: rental expenses	(ii) Personal 6b			
	c Rental income or (loss)	6c			
	d Net rental income or (loss)				
	7 a Gross amount from sales of assets other than inventory	(i) Securities 7a 41,319.			
	b Less: cost or other basis and sales expenses	(ii) Other 7b 20,066.			
	c Gain or (loss)	7c 21,253.			
	d Net gain or (loss)		► 21,253.		21,253.
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a			
	b Less: direct expenses	8b			
	c Net income or (loss) from fundraising events		►		
	9 a Gross income from gaming activities. See Part IV, line 19	9a			
	b Less: direct expenses	9b			
	c Net income or (loss) from gaming activities		►		
	10 a Gross sales of inventory, less returns and allowances	10a			
	b Less: cost of goods sold	10b			
	c Net income or (loss) from sales of inventory		►		
Miscellaneous Revenue	11 a MISC. REVENUE-RELATED-	Business Code 900099	662.	662.	
	b _____				
	c _____				
	d All other revenue				
	e Total. Add lines 11a-11d		► 662.		
	12 Total revenue. See instructions		► 2,629,330.	766,760.	0. 71,182.

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX				
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	247,501.	247,501.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	141,140.	118,557.	9,880.	12,703.
7 Other salaries and wages	695,088.	541,207.	141,619.	12,262.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	157,896.	120,298.	32,563.	5,035.
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	26,015.	18,401.	5,076.	2,538.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	21,193.		21,193.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	3,247.	48.	1,601.	1,598.
13 Office expenses	2,638.	764.	369.	1,505.
14 Information technology	42,671.	20,125.	20,837.	1,709.
15 Royalties				
16 Occupancy	14,885.	10,420.	2,976.	1,489.
17 Travel	1,315.	634.	640.	41.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,127.	1,200.	1,927.	
20 Interest	21,427.	14,999.	4,285.	2,143.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	33,651.	23,557.	6,730.	3,364.
23 Insurance	13,595.	9,517.	2,719.	1,359.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CONTINUUM OF CARE	490,902.	490,902.		
b CARE EXPENSES	102,536.	101,838.	698.	
c SUBSTANCE ABUSE CONNECT	98,331.	98,331.		
d EFSP EXPENSE	39,033.	39,033.		
e All other expenses	187,741.	120,919.	35,025.	31,797.
25 Total functional expenses. Add lines 1 through 24e	2,343,932.	1,978,251.	288,138.	77,543.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ►

if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	372,108.	1	384,074.
	2 Savings and temporary cash investments	407,984.	2	411,543.
	3 Pledges and grants receivable, net	218,435.	3	278,043.
	4 Accounts receivable, net		4	4,625.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	24,718.	9	24,428.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,544,291.		
	b Less: accumulated depreciation	10b 351,544.	10c 1,226,398.	10c 1,192,747.
	11 Investments - publicly traded securities	2,047,035.	11	1,827,234.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	21,027.	15	21,868.
	16 Total assets. Add lines 1 through 15 (must equal line 33)	4,317,705.	16	4,144,562.
Liabilities	17 Accounts payable and accrued expenses	112,067.	17	133,350.
	18 Grants payable	99,476.	18	0.
	19 Deferred revenue	1,055.	19	131,812.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	651,817.	23	604,981.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	136,453.	25	12,401.
	26 Total liabilities. Add lines 17 through 25	1,000,868.	26	882,544.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ► <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,784,745.	27	2,737,658.
	28 Net assets with donor restrictions	532,092.	28	524,360.
	Organizations that do not follow FASB ASC 958, check here ► and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,316,837.	32	3,262,018.
	33 Total liabilities and net assets/fund balances	4,317,705.	33	4,144,562.

Form 990 (2021)

Part XI Reconciliation of Net Assets

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

1 Total revenue (must equal Part VIII, column (A), line 12)	1	2,629,330.
2 Total expenses (must equal Part IX, column (A), line 25)	2	2,343,932.
3 Revenue less expenses. Subtract line 2 from line 1	3	285,398.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,316,837.
5 Net unrealized gains (losses) on investments	5	-316,355.
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	-23,862.
9 Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,262,018.

Part XII Financial Statements and Reporting

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

1 Accounting method used to prepare the Form 990: Cash Accrual Other

If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a	<input checked="" type="checkbox"/>	
2b	<input checked="" type="checkbox"/>	
2c	<input checked="" type="checkbox"/>	
3a		<input checked="" type="checkbox"/>
3b		

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						189,460.
6 Public support. Subtract line 5 from line 4.						7522134.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	1076560.	1215034.	1517323.	2111289.	1791388.	7711594.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	146,385.	68,968.	37,519.	24,144.	49,929.	326,945.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,689.				622.	2,311.
11 Total support. Add lines 7 through 10						8040850.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	93.55	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	92.89	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization			► <input checked="" type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization			►
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			►
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			►
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			►

Schedule A (Form 990) 2021

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).

3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.

c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.

4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.

b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.

c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.

5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).

b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

c Substitutions only. Was the substitution the result of an event beyond the organization's control?

6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.

7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete **Part I** of Schedule L (Form 990).

8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete **Part I** of Schedule L (Form 990).

9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.

b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.

c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.

10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.

b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors <i>(explain in detail in Part VI):</i>			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule A

Identification of Excess Contributions Included on Part II, Line 5

2021

**** Do Not File ****
***** Not Open to Public Inspection *****

Total Excess Contributions to Schedule A, Part II, Line 5

189,460.

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- Attach to Form 990 or Form 990-PF.
- Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

Employer identification number

UNITED WAY OF YELLOWSTONE COUNTY INC

81-0287507

Organization type (check one):

Filers of: **Section:**Form 990 or 990-EZ 501(c)(3) (enter number) organization4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF 501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ► \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	RICHARD AND ERIKA BROWN _____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	BURLINGTON NORTHERN SANTA FE FOUNDATION _____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CHS, INC. _____ _____ _____	\$ 37,105.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CITY OF BILLINGS _____ _____ _____	\$ 325,643.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	COSTCO WHOLESALE _____ _____ _____	\$ 7,053.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	DENNIS AND PHYLLIS WASHINGTON FOUNDATION _____ _____ _____	\$ 12,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	DISTRICT 7 HRDC _____ _____ _____	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	EXXONMOBIL _____ _____ _____	\$ 49,038.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	FIRST INTERSTATE BANK OF BILLINGS _____ _____ _____	\$ 16,952.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	FORTIN FOUNDATION OF FLORIDA INC. _____ _____ _____	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	CYNTHIA FOSTER _____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	HEALTHY MOTHERS HEALTHY BABIES _____ _____	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	HOINESS FAMILY FOUNDATION	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II for noncash contributions.)
14	HRDC COMMUNITY ACTION AGENCY	\$ 10,605.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II for noncash contributions.)
15	JENSEN FOUNDATION C/O RENAISSANCE CHARITABLE FOUNDATION	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II for noncash contributions.)
16	CHRIS AND KRISTIE JESSUP	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II for noncash contributions.)
17	JP MORGAN CHASE & CO BANK	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II for noncash contributions.)
18	ARDYCE AND BOB KELLY	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	KEVIN AND LAUREN RILEY	\$ 10,000.	Person Payroll <input checked="" type="checkbox"/> X Noncash (Complete Part II for noncash contributions.)
20	MICHELLE SPENNY	\$ 7,800.	Person Payroll <input checked="" type="checkbox"/> X Noncash (Complete Part II for noncash contributions.)
21	MONTANA DAKOTA UTILITIES CO	\$ 5,000.	Person <input checked="" type="checkbox"/> X Payroll Noncash (Complete Part II for noncash contributions.)
22	MONTANA DEPARTMENT OF EDUCATION	\$ 82,454.	Person <input checked="" type="checkbox"/> X Payroll Noncash (Complete Part II for noncash contributions.)
23	MONTANA DEPARTMENT OF HEALTH AND HUMAN SERVICES	\$ 10,000.	Person <input checked="" type="checkbox"/> X Payroll Noncash (Complete Part II for noncash contributions.)
24	MONTANA HEALTHCARE FOUNDATION	\$ 123,000.	Person <input checked="" type="checkbox"/> X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	NORTHWESTERN ENERGY	\$ 6,117.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	ONEOK, INC.	\$ 6,614.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	PATRICK AND MARY KAY KIMMET	\$ 9,000.	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	PEPSI-COLA BOTTLING CO	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	PHILLIPS 66 BILLINGS REFINERY	\$ 5,005.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	RIVERSTONE HEALTH	\$ 15,720.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31	SCHEELS ALL SPORTS _____ _____ _____	\$ 81,508.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	SCL HEALTH MONTANA MISSION FUND _____ _____ _____	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	STACY AND DEANNA EMMETT _____ _____ _____	\$ 9,189.	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	WILLIAM UNDERRINGER _____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	UNITED WAY WORLDWIDE _____ _____ _____	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	UPS MONTANA _____ _____ _____	\$ 16,596.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37	WELLS FARGO FOUNDATION	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	WELLS FARGO N.A.	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	YELLOWSTONE COUNTY	\$ 25,717.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	US SMALL BUSINESS ADMINISTRATION	\$ 119,510.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	US DEPARTMENT OF TREASURY	\$ 114,112.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	US DEPARTMENT OF HEALTH AND HUMAN SERVICES	\$ 125,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____

Name of organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

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Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

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Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number

81-0287507

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	190	
2 Aggregate value of contributions to (during year)	16,643.	
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year	518,518.	

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land areaProtection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
► _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a Public exhibition	d <input type="checkbox"/> Loan or exchange program
b Scholarly research	e <input type="checkbox"/> Other _____
c Preservation for future generations	

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

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

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	617,079.	615,912.	603,644.	1,406,612.	1,646,136.
b Contributions			12,268.	19,538.	24,070.
c Net investment earnings, gains, and losses	24,976.	1,167.		1,915.	-245,091.
d Grants or scholarships					
e Other expenditures for facilities and programs				817,500.	
f Administrative expenses				6,921.	18,503.
g End of year balance	642,055.	617,079.	615,912.	603,644.	1,406,612.

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

a Board designated or quasi-endowment ► 19.0000 %

b Permanent endowment ► 81.0000 %

c Term endowment ► _____ %

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

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

(i) Unrelated organizations

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		342,047.		342,047.
b Buildings		1,120,805.	274,652.	846,153.
c Leasehold improvements				
d Equipment		81,439.	76,892.	4,547.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)			►	1,192,747.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATIONS	1,350.
(3) UNAMORTIZED DEBT ISSUANCE COST	-7,875.
(4) AGENCY FUNDS PAYABLE	18,926.
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►

12,401.

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

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

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

1 Total revenue, gains, and other support per audited financial statements	1	2,291,782.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments	2a	-316,355.
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIII.)	2d	
e Add lines 2a through 2d	2e	-316,355.
3 Subtract line 2e from line 1	3	2,608,137.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	21,193.
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	21,193.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,629,330.

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

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

1 Total expenses and losses per audited financial statements	1	2,322,739.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIII.)	2d	
e Add lines 2a through 2d	2e	0.
3 Subtract line 2e from line 1	3	2,322,739.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	21,193.
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	21,193.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,343,932.

Part XIII Supplemental Information.

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

PART V, LINE 1E:TO BE IN COMPLIANCE WITH THE REPORTING REQUIREMENTS OF ASU 2016-14,PRESENTATION OF FINANCIAL STATEMENTS OF NOT-FOR-PROFIT ENTITIES, THEPRESENTATION OF THE ENDOWMENT PORTION OF THE INVESTMENTS HAS CHANGED. THE\$817,500 OF "OTHER EXPENDITURES" WERE NOT ACTUALLY SPENT OR TRANSFERRED,BUT RATHER RECLASSIFIED. FOR FINANCIAL REPORTING PURPOSES, THESE FUNDS ARENOW INCLUDED IN NET ASSETS WITHOUT DONOR RESTRICTION AND ARE NOT PART OFTHE ENDOWMENT, AS THEY ARE NEITHER DONOR RESTRICTED NOR BOARD DESIGNATED.**PART V, LINE 4:**THE INCOME FROM THE ENDOWMENT FUND THAT IS MADE AVAILABLE TO THE UNITEDWAY BOARD OF DIRECTORS MAY BE USED AS FOLLOWS:

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

2021

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► Attach to Form 990.

► Go to www.irs.gov/Form990 for the latest information.

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number
81-0287507

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	1 (b) EIN	1 (c) IRC section (if applicable)	1 (d) Amount of cash grant	1 (e) Amount of noncash assistance	1 (f) Method of valuation (book, FMV, appraisal, other)	1 (g) Description of noncash assistance	1 (h) Purpose of grant or assistance
ADULT RESOURCE ALLIANCE: MEALS ON WHEELS - 1505 AVENUE D - BILLINGS, MT 59102	81-0364744	501(C)(3)	15,000.	0.			KEEPING ADULTS 60+ INDEPENDENT AND INVOLVED.
BIG SKY SENIOR SERVICES 937 GRAND AVENUE BILLINGS, MT 59102	81-0364919	501(C)(3)	30,000.	0.			FRIENDS VOLUNTEER PROGRAM
BOYS & GIRLS CLUB OF YC-AFTER SCHOOL PROGRAM - 505 ORCHARD LANE - BILLINGS, MT 59101	81-0308003	501(C)(3)	22,500.	0.			PROJECT LEARN - YOUTH DEVELOPMENT
DISTRICT 7 HRDC: WHEELS TO WORK P.O. BOX 2016 BILLINGS, MT 59103	81-0300207	501(C)(3)	18,750.	0.			COMMUNITY RESOURCES
FAMILY SERVICE INC. 1824 1ST AVENUE NORTH, P.O. BOX 102 BILLINGS, MT 59103	81-0232120	501(C)(3)	22,500.	0.			HELPING NEIGHBORS IN NEED/FINANCIAL STABILITY & INDEPENDENCE
FRIENDSHIP HOUSE 3123 8TH AVENUE SOUTH BILLINGS, MT 59101	81-0300497	501(C)(3)	37,500.	0.			FRIENDSHIP YOUTH DEVELOPMENT PROGRAM

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ► 10.

3 Enter total number of other organizations listed in the line 1 table ►

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TUMBLEWEED 505 NORTH 24TH STREET BILLINGS, MT 59101	36-3343886	501(C)(3)	18,750.	0.			ADVOCATES FOR ABUSED/NEGLECTED CHILDREN IN 13TH JUDICIAL DISTRICT
YELLOWSTONE CASA P.O. BOX 688 BILLINGS, MT 59103	48-1301287	501(C)(3)	33,750.	0.			YOUTH DEVELOPMENT FOR LOW-INCOME PREGNANT WOMEN & FAMILIES
YOUNG FAMILIES EARLY HEAD START 1020 COOK, P.O. BOX 51269 BILLINGS, MT 59104	81-0422429	501(C)(3)	11,250.	0.			QUALITY, AFFORDABLE, FULL-DAY CHILD CARE ON A SLIDING SCALE
YWCA 909 WYOMING AVENUE BILLINGS, MT 59101	81-0235415	501(C)(3)	37,501.	0.			TO FURTHER THE MISSION PROGRESS OF THE GRANTEE ORGANIZATION

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

INCOME FROM FEDERALLY FUNDED PROJECTS MUST BE ALLOWABLE BY THE FUNDING

AGENCY AND USED IN ACCORDANCE WITH THE PROGRAM AGREEMENT AND FEDERAL

GUIDELINES. SPECIFICALLY THIS INCOME MUST BE LIMITED TO ONE OR MORE OF

THE FOLLOWING:

FURTHERING THE ELIGIBLE PROJECT OR PROGRAM OBJECTIVES FINANCING THE

NON-FEDERAL SHARE OF THE PROJECT OR PROGRAM DEDUCTING IT FROM THE TOTAL

FEDERAL SHARE OF PROJECT OR PROGRAM ALLOWABLE

Part IV Supplemental Information

COSTS.

DISBURSEMENTS MUST BE SUPPORTED BY THE CHECK STUB, WHEN PAID BY CHECK,
AND A COPY OF THE INVOICE OR APPROPRIATE DOCUMENTATION SUPPORTING THE
DISBURSEMENT.

ALL DISBURSEMENTS FOR GRANT PROGRAMS MUST BE ALLOWABLE UNDER THE GRANT
AGREEMENT. ALL OF THESE DOCUMENTATIONS ARE MAINTAINED FOR 7 YEARS IN
THE FILES.

Supplemental Information to Form 990 or 990-EZ

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

- Attach to Form 990 or Form 990-EZ.
- Go to www.irs.gov/Form990 for the latest information.

2021

Open to Public
Inspection

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY INC

Employer identification number
81-0287507

FORM 990, PART VI, SECTION B, LINE 11B:

THE FINANCE COMMITTEE REVIEWS THE 990, WHICH IS THEN SUBMITTED TO THE BOARD
OF DIRECTORS FOR FINAL APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C:

IF A CONFLICT OF INTEREST SITUATION ARISES, THE PARTIES INVOLVED ARE
INTERVIEWED TO DETERMINE AN APPROPRIATE COURSE OF ACTION.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES CEO
COMPENSATION BY COMPARING COMPENSATION FROM UNITED WAYS OF SIMILAR SIZE AND
CURRENT LOCAL LABOR MARKET COMPENSATION. COMPENSATION FOR OTHER KEY
EMPLOYEES IS DETERMINED BY THE CEO, IN COMPARISON TO THE LOCAL LABOR MARKET
FOR SIMILAR POSITIONS.

FORM 990, PART VI, SECTION C, LINE 19:

THE 990 AND THE ANNUAL AUDIT ARE AVAILABLE ON UWYC WEBSITE. OTHER
DOCUMENTS AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

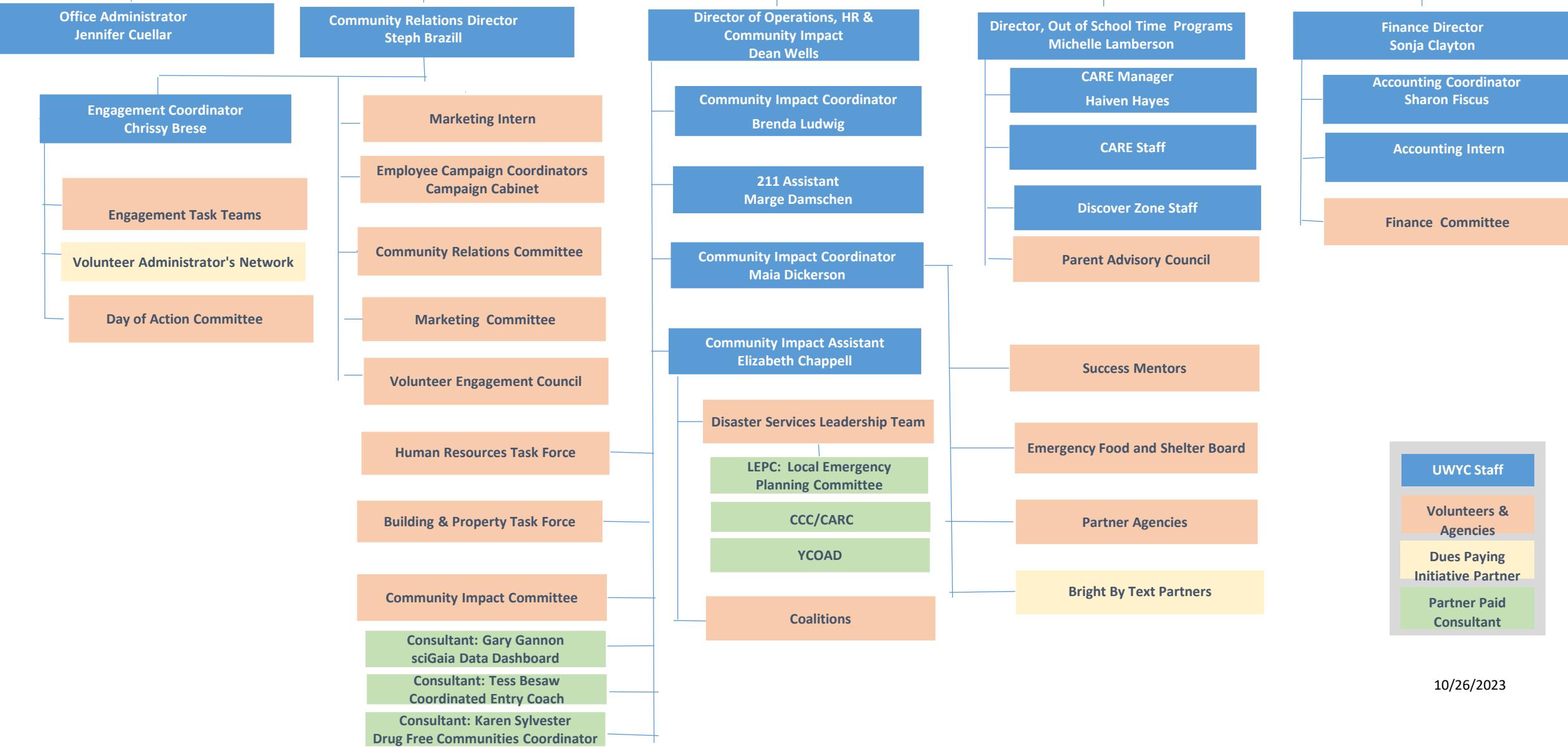
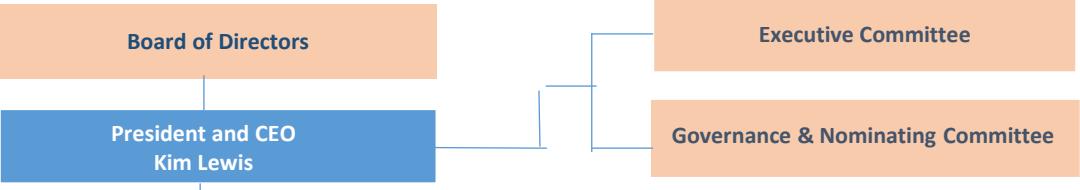
THE FINANCE COMMITTEE HAS OVERSIGHT OVER THE AUDIT THE BOARD HAS FINAL
APPROVAL.

Statement for Revenue Procedure 2021-48

Taxpayer's Name **UNITED WAY OF YELLOWSTONE COUNTY INC**
Taxpayer's Address **2173 OVERLAND AVE**
BILLINGS, MT 59102
Taxpayer's SSN/EIN **81-0287507**

The taxpayer is applying the following sections of Revenue Procedure 2021-48 of tax year 2021 :
SECTION 3.01(1)

Year of Loan	Description	Tax-Exempt Income	Was the loan forgiven as of the date of the return is filed?
<u>2021</u>	<u>PPP LOAN FORGIVENESS</u>	<u>119,510.</u>	<u>N</u>



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

Supportive Services Specialist 1.0 FTE: The Supportive Services Specialist will be responsible for providing supportive services and outreach. Qualification requirements will include case management experience and having or obtaining SSI/SSDI Outreach, Access, and Recovery (SOAR) certification.

- 75% of time for intensive case management including SOAR, Medicaid waivers, and additional support beyond a traditional case manager
- 25% of time tracking and providing outreach for exited CES clients

Program Coordinator 0.5 FTE: The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Continuum of Care, including providing general oversight for coalition activities and related projects, including but not limited to CES, HMIS, grant management, and reporting. The Program Coordinator will also be responsible for managing and overseeing the Point-In-Time count and the distribution of the Diversion Fund.

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

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HOME-ARP PROJECT SOURCES AND USES

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

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

Organization Name:	<i>United Way - Yellowstone County Continuum of Care</i>				
Revenue Sources		Source:	Source:	Source:	Source:
		HOME-ARP	<i>nty Commision</i>	<i>Replace Text</i>	<i>Replace Text</i>
<i>Enter amount for each revenue source:</i>		\$500,000	\$100,000	\$0	\$0
<i>Is this source confirmed and committed to the Project? (click the box next to your answer)</i>		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
		<input type="checkbox"/> No	<input checked="" type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No
PROJECT STAFFING					
Job Title: Supportive Services Specialist	\$180,000	\$0	\$0	\$0	\$0
Job Title: Program Coordinator	\$120,000	\$0	\$0	\$0	\$0
Job Title: <i>Replace Text</i>	\$0	\$0	\$0	\$0	\$0
OPERATING COSTS					
Outside Provider Payments	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Insurance	\$0	\$0	\$0	\$0	\$0
Printing	\$0	\$0	\$0	\$0	\$0
Information Technology	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Contract Services	\$0	\$100,000	\$0	\$0	\$0
Other (identify): Diversion Fund	\$100,000	\$0	\$0	\$0	\$0
Other (identify): <i>Replace Text</i>	\$0	\$0	\$0	\$0	\$0
Other (identify): <i>Replace Text</i>	\$0	\$0	\$0	\$0	\$0
Grand Total	\$400,000	\$100,000	\$0	\$0	\$0
% of Budget Costs Considered Administration					
<i>Provide a brief budget narrative for each line item identified above. Include an explanation and justification on costs beneficiary.</i>					
Outside Provider Payments: <i>Replace this text</i>					
Supplies: <i>Replace this text</i>					
Insurance: <i>Replace this text</i>					
Printing: <i>Replace this text</i>					
Travel: <i>Replace this text</i>					

Contract Services:

Tess Besaw is our contracted Coordinated Entry lead, she currently oversees the case managers in the Coordinated Entry System. In the past 12 months the Coordinated Entry System housed 385 individuals for a total of \$259 spent per beneficiary.

Other (Supportive Services Specialist):

The creation of a Supportive Services Specialist position would allow the CoC to reach clients who typically fall through the cracks of the Coordinated Entry System. The Supportive Services Specialist would serve select clients with needs beyond traditional case management, referred to as "diversion cases". Therefore, we expect that they will work with, in some form, more than half of the clients served, or over 190 individuals.

Other (Program Coordinator):

The Program Coordinator will be responsible for planning, implementing, and evaluating activities associated with the Coordinated Entry System. This includes providing general oversight for coalition activities and related projects, including but not limited to the Coordinated Entry System, the Homelessness Management Information System, grant management, and reporting. The Program Coordinator will also manage the CoC's budget and financial resources.

Other (Diversion Fund):

The Diversion Fund is used to divert people from entering the homelessness system in Billings. In the past we have spent approximately \$214 dollars per beneficiary, meaning with a diversion fund of \$50,000 the CoC would be able to divert approximately 225 individuals.

Total Project Revenue
\$600,000
\$180,000
\$120,000
\$0
\$0
\$100,000
\$100,000
\$0
\$0
\$500,000
80.00%
<i>per</i>

ry System.

gh the cracks.

1 by CES case

13 households

he Continuum

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he Program

t on average

234 people.

Position Title

Program Manager (0.75 FTE)

About Us

The Yellowstone County Continuum of Care (CoC) is a coalition of leaders joining forces to reimagine our community response to homelessness. Our mission is to create sustainable pathways to safe and stable housing for people who are at risk of or actually experiencing homelessness in Yellowstone County. The shared vision of coalition members is a thriving community with accessible, safe shelter; affordable housing; compassionate neighboring; and a dedication to hope, unity and equity; where homelessness is brief, rare and non-recurring, and no one faces housing stability alone.

Job Purpose

The objective of the Program Manager position is to assist the Coordinated Entry System (CES) Coordinator, Supportive Services Specialist, and CoC Board of Directors by:

1. Compiling and submitting all reporting required as part of HOME-ARP regulations;
2. Ensuring effective and consistent operation of CES and the Homeless Management Information System (HMIS) within HUD and City guidelines;
3. Monitoring client outcomes, data collection, prioritization, and referral mechanisms;
4. Developing and implementing client-focused, evidence-based practices and trauma-informed approaches to service delivery; and
5. Overseeing administration and disbursements from the CoC's Diversion Fund.

Job Responsibilities

The Program Manager will develop and maintain complete records and files in accordance with HOME-ARP recordkeeping policies. Acting as a liaison between the CoC and the City's Community Development staff, the position will engage in grant management, creating and submitting quarterly HOME-ARP reports, and other duties as assigned. Additionally, the Program Manager will be responsible for oversight and administration of Diversion funds to eligible clients. The position will also assist with outreach to clients who have been supported by HOME-ARP funds, tracking outcomes as needed for grant reporting purposes. The Program Manager must also possess a cooperative and resourceful demeanor, along with the ability to work independently as well as in groups of varying size.

Job Qualifications

- A bachelor's degree in an industry-related field; equivalent work experience in applicable field is acceptable
- Demonstrated expertise in grant management and compliance, along with success in managing smaller, routine projects
- Strong project management skills with an emphasis on outcome measurement
- Excellent communication skills with aptitude for data analysis and program budgeting
- Ability to work under pressure and respond to deadlines while maintaining commitment to quality
- Exceptional judgement with capacity to prioritize multiple tasks under minimal supervision
- Must be able to maintain client confidentiality at all times
- Working knowledge of CES and HMIS strongly preferred
- Must conform to CoC and HOME-ARP requirements, including Housing First policy
- Understanding of the local community and resources available is desired
- Travel is occasionally required; applicant must have a valid driver's license and be able to operate motorized vehicles

Physical Requirements

The physical demands described represent those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to support individuals with disabilities.

The employee is regularly required to:

- Sit, stand, walk, stoop, kneel, twist, crouch, and crawl
- Use hands to finger, handle, or feel objects, tools, or controls; and reach with hands and arms
- Talk, hear and communicate clearly

The employee must:

- Occasionally lift and move up to 25 pounds
- Be able to walk on uneven terrain up to one mile per day

Job Type: Part Time, Temporary

Job Location: Billings, MT; applicant must be willing to commute or relocate

Pay: From \$50,000, dependent on experience

Schedule and Shift: Must be willing to work 30 hours per week within standard business hours

Benefits

- Flexible schedule
- Paid time off; 10 days per year, plus 11 federal holidays
- Professional development assistance
- Ability to work as an independent contractor

Compensation Package

- Technology allowance of \$100 per month for internet, cell phone, and other needs

What Else You Need to Know

This job description is not meant to be all-inclusive. It is a description of the job as presently defined and is subject to revision at any time. This document is intended to describe the general nature and level of work being performed by individuals assigned to this position. This is not to be construed as an exhaustive list of all responsibilities, duties, and skills required. Individuals may be required to perform duties outside of their normal responsibilities, as needed.

Applicants must be authorized to work in the US, without employer-sponsorship. The CoC does not sponsor individuals for employment-based visas.

Position Title

Licensed Integrated Supportive Services Clinician (1.0 FTE)

About Us

The Yellowstone County Continuum of Care (CoC) is a coalition of leaders joining forces to reimagine our community response to homelessness. Our mission is to create sustainable pathways to safe and stable housing for people who are at risk of or actually experiencing homelessness in Yellowstone County. The shared vision of coalition members is a thriving community with accessible, safe shelter; affordable housing; compassionate neighboring; and a dedication to hope, unity and equity; where homelessness is brief, rare and non-recurring, and no one faces housing stability alone.

Job Purpose

The objective of the Licensed Integrated Supportive Services Clinician is to support the Coordinated Entry System (CES), its participants, the CES Coordinator, Program Manager, and CoC Board of Directors by:

1. Attending biweekly case conferencing and maintaining a list of Frequent Users of Systems Engagement (FUSE) that can be used to further prioritize supportive service needs;
2. Delivering targeted services to clients as assigned by CES Coordinator with input from participating community organizations and agencies;
3. Completing standardized assessments as needed when an influx in client populations exceeds community capacity;
4. Providing one-on-one guidance for case managers whose clients require a higher level of intervention than can typically be achieved by any one agency or CES as a whole;
5. Acting as a relief valve for challenging caseloads and overworked case managers by offloading demanding processes such as Medicaid Waivers, SOAR applications for SSI/SSDI, and other intensive case management needs;
6. Developing innovative partnerships to offer wraparound care and permanent housing where services are currently lacking;
7. Ensuring effective and consistent operation of CES and the Homeless Management Information System (HMIS);
8. Tracking client outcomes, collecting relevant data, prioritizing caseloads, augmenting referral mechanisms; and
9. Implementing client-focused, evidence-based practices and trauma-informed approaches to service delivery.

Job Responsibilities

50% of the Licensed Integrated Supportive Services Clinician position will be responsible for providing supportive services to clients within the Coordinated Entry System (CES) who need assistance beyond the capacity of a traditional case manager. Participating case managers in CES often have large caseloads and are unable to provide the targeted case management needed by many homeless individuals and families. This position would help relieve the shared burden on 17 partner agencies and organizations by accepting responsibility for time-intensive and/or highly-difficult tasks that require extensive case management, the services of a licensed clinician, and/or an extraordinary amount of follow up. Additionally, many people experiencing homelessness suffer from disabling mental illnesses, co-occurring substance use, trauma, and/or other medical issues. These individuals need access to immediate healthcare and a sustaining income, but the process of applying for SSI/SSDI is extensive. 50% of the position would help fill the gap by providing SSI/SSDI application assistance using the SOAR model to increase the likelihood that an eligible individual receives benefits most expediently.

Qualifications

- A Master's degree in social work with licensure as a practicing clinician (LCSW, LMFT, or similar) is required
- A minimum of four years of experience in social-work field is preferred
- Must be SOAR Certified or have a willingness to become SOAR Certified
- Applicants must be committed to trauma-informed approaches and Housing First policy
- Position requires being adept at communication with diverse individuals and groups
- Strong case management skills with an emphasis on client-focused outcomes
- Exceptional judgement with capacity to prioritize multiple tasks under minimal supervision
- Must be able to maintain client confidentiality at all times
- Working knowledge of CES and HMIS strongly preferred
- Understanding of the local community and resources available is desired
- Travel is occasionally required; applicant must have a valid driver's license and be able to operate motorized vehicles

Physical Requirements

The physical demands described represent those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to support individuals with disabilities.

The employee is regularly required to:

- Sit, stand, walk, stoop, kneel, twist, crouch, and crawl
- Use hands to finger, handle, or feel objects, tools, or controls; and reach with hands and arms
- Talk, hear and communicate clearly

The employee must:

- Occasionally lift and move up to 25 pounds
- Be able to walk on uneven terrain up to two miles per day

Job Type: Full Time (dependent on funding availability)

Job Location: Billings, MT; applicant must be willing to commute or relocate

Pay: From \$75,000 per year, dependent on experience

Schedule and Shift: Must be willing to work 40 hours per week during standard business hours; occasional evening and weekend work may be required

Benefits

- Flexible schedule
- Paid time off; 10 days per year, plus 11 federal holidays
- Professional development assistance
- Ability to work as an independent contractor

Compensation Package

- Technology allowance of \$100 per month for internet, cell phone, and other needs
- Retention bonus of \$5,000 offered after completion of one year of employment/training

What Else You Need to Know

This job description is not meant to be all-inclusive. It is a description of the job as presently defined and is subject to revision at any time. This document is intended to describe the general nature and level of work being performed by individuals assigned to this position. This is not to be construed as an exhaustive list of all responsibilities, duties, and skills required. Individuals may be required to perform duties outside of their normal responsibilities, as needed.

Applicants must be authorized to work in the US, without employer-sponsorship. The CoC does not sponsor individuals for employment-based visas.

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

To ensure equitable service delivery and adherence to HUD standards, all households follow the same steps when being evaluated for placement in the Coordinated Entry System (CES). Upon first visiting one of 17 Continuum of Care (CoC) "front door" agencies, a basic intake process is completed to determine the practicality of diverting someone from homelessness and CES entirely by providing one-time assistance to obtain permanent housing. Diversion can include help to pay off bad debt, matching funds for rent or utility deposits, move-in fees for sober living, or relocation assistance. The goal of this process is to provide rapid relief to households that are most likely to maintain housing stability for the foreseeable future. Presently, funding requests are granted in chronological order. To meet the City's HOME-ARP qualifications, all Diversion requests can be date/time stamped.

When diversion is not appropriate and/or a household needs additional support, a standardized assessment known as "Matching for Appropriate Placement" (MAP) is completed. This helps identify the number of barriers and complexity of the challenges that an individual or family faces in finding and maintaining permanent housing. Similar to Diversion requests, the MAP Assessment has a section where practitioners fill in the date. All data is then entered into the CoC's Homeless Management Information System (HMIS). Currently, a waitlist is not maintained for access to MAP assessments or HMIS, since any client who wishes to participate is expediently evaluated and receives services accordingly.

Once assessed, a data-driven process is used to prioritize CES clients for services based on the complexity of their need, with the most challenging cases being added to the CoC's "By Name List" (BNL). CES clients with fewer complexities receive a warm handoff to the most appropriate front door agency. All CES clients are also eligible for housing navigation services. Waitlists are not maintained for any of these services. Instead, staff from front door agencies meet biweekly for case conferencing to determine what is required to house each individual or family the most expediently, based on the unique circumstances of each household's case.

While several front door agencies maintain waiting lists for services, the CoC uses the Coordinated Entry System required by HUD to identify and prioritize clients for services based on the household's level of need. If the CoC's HOME-ARP request is fully approved, a waitlist could be added to evaluate and ensure equitable access to the specialized services and intensive case management offered by the Supportive Services Specialist. However, oversight from a Program Manager would be required to undertake this additional step, which goes above and beyond the current capacity of the CoC's existing contracted staff, which is limited to 0.75 FTE due to funding constraints.

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

The CoC's Diversion Fund is an extension of the Coordinated Entry System (CES), which is a collaborative effort of 17 partner organizations that is overseen by the CoC's CES Coordinator. Up to 72 case managers participate in biweekly case conferencing to prioritize services for households with the most complex needs, while also giving and accepting referrals to/from other CES front door agencies. All CES participants also agree to enter all data collected into the Homeless Management Information System (HMIS). These are the only programs currently offered by the CoC. Referrals to all programs often come from front door agencies who participate in CES, though anyone who is eligible for assistance is welcome to visit any of the 17 front door agencies to receive intake and assessment.

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

As an entity that works closely with HUD, the CoC has a strong working knowledge of this law and demonstrated success in its application through adoption of Housing First policies, among other evidence-based practices. The Fair Housing Act, 42 U.S.C. 3601 et seq., is clear that in most housing, it is illegal to discriminate against persons based on race, color, national origin, religion, sex, gender identity, sexual orientation, familial status, or disability. All programs and actions of the Yellowstone County Continuum of Care are aligned with HUD regulations, including the Fair Housing Act.

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

These are the housing trainings that CoC leadership and United Way staff have attended:

Title: Housing is Healthcare Sharing Summit

- Oct. 27, 2022
- Bozeman, MT
- Attendees: CoC Chair Kari Boiter and United Way Director of Impact Dean Wells

Title: Montana Legal Services Association (MLSA) Fair Housing Information Session

- Sept. 29, 2023
- UWYC Office
- Attendees: CoC Vista Abi Scherer and multiple UWYC staff

Title: Montana's Housing is Healthcare Peer Learning Exchange

- Jan. 22, 2024
- Virtual Meeting
- Attendees: CoC Chair Kari Boiter, CoC Board Member Patti Webster, UWYC Staff

Title: Housing is Healthcare Lunch and Learn

- April 28, 2022
- Virtual Webinar
- Attendees: CoC Chair Kari Boiter and United Way Director of Impact Dean Wells

Title: Permanent Supportive Housing Site Visit

- Nov. 7-9, 2023
- Boise ID
- Attendees: CoC Chair Kari Boiter, CoC Vice Chair Kody Christensen, CoC Board Members Patti Webster, Terri Todd, and MarCee Neary, UWCY Director of Impact Dean Wells, and nine other community leaders

Title: Immigrant Children Housing

- Jan. 18, 2024
- Virtual Webinar
- Attendees: UWYC Staff

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

This is one reason why having both a Supportive Services Specialist and a Program Manager is critical to the success of the CoC's Coordinated Entry System (CES). Present funding allows for only 0.75 FTE to coordinate 17 participating agencies with up to 72 case managers meeting every other week. This position is also responsible for providing training and technical assistance to all CES participants, while also overseeing all data collected in Yellowstone County's Homeless Management Information System (HMIS). The CoC has further maximized this part-time, contracted position by serving up to 200 households on the By Name List at any given time. Unfortunately, we are unable to track those who fail to maintain contact, forcing a large number of clients to be exited from the program after 90 days without contact. The Program Manager position proposed in the CoC's HOME-ARP application would allow us to follow up with the majority of these clients to collect data and monitor long-term outcomes, which is something that is prohibited by current funding limitations. Additionally, the Supportive Services Specialist will allow the CoC to triage clients more effectively, offering additional supports to those who are unlikely to find and maintain housing without this extra help. The Supportive Services Specialist can also act as an overflow mechanism to assist front door agencies with delivery of assessments when client load is too great to safely or effectively manage. Finally, by increasing the size of the CoC's Diversion fund three-fold, designating a special supplemental fund for larger requests, and assigning a Program Manager to oversee this growing community asset, the CoC will be able to amplify the reach of a program that has long proven to be successful in the prevention of homelessness in Billings.

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

The CoC will continue to seek funds to maintain its Diversion program, as well as preserve and expand access to Supportive Services Specialist(s). Previously, the CoC has successfully sought and obtained funding from a variety of public and private sources including the City of Billings, Yellowstone County, federal emergency response programs, and local donors, with an overwhelming amount of in-kind support from community partners and individuals who care. With or without HOME-ARP, the CoC will continue to serve the community through its Coordinated Entry System and Homeless Management Information System. These services will offer continued support to clients who participate in HOME-ARP funded programming, no matter which HMIS-participating agency is funded.

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

The CoC oversees all providers who currently use HMIS in Yellowstone County. CES Coordinator Tess Besaw trains all HMIS users in our region, provides technical assistance when required, and manages all data collected by HMIS users in the area. Assisting new HMIS users requires the CoC to expend time and resources, which it may or may not have, depending on funding availability. For example, if organizations who are not presently using HMIS are required to use this program to receive HOME-ARP funds, the CoC will require financial compensation to cover the increased costs. However, if the CoC's HOME-ARP request is granted, we expect the Program Manager will be able to offset some of Tess Besaw's workload, allowing for the time and effort necessary to onboard new HMIS users. Without the Program Manager position, the CoC is unable to absorb the workload required to onboard new HMIS users solely for the purpose of accessing HOME-ARP funding.

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

The Program Coordinator position was designed to help administer the HOME-ARP grant and the programs funded by such. For clarity, we wish to amend the name of this position to Program Manager, with a job description that has been expanded to meet the requirements of the HOME-ARP program, discussed at the Community Development Board meeting in January. Similarly, given limitations on "reasonable and customary" compensation for positions created with HOME-ARP funding, we have adapted the Supportive Services Specialist to require licensure in the social work field. The term Specialist has also been replaced with Clinician, so the position title will now be Licensed Integrated Supportive Services Clinician. This position will remain 1.0 FTE with compensation remaining the same as well. However, the Program Manager

position has been adjusted to 0.75 FTE to reflect the increased capacity of the Diversion program, the extensive reporting requirements of HOME-ARP, the need to track clients beyond the initial service delivery date, and the potential need to onboard new HMIS users who receive HOME-ARP funding. We anticipate an increased need of up to \$20,000 to cover this cost over the course of two years, after reducing the initial salary expectations slightly to what is reasonable and customary for the position.

United Way

- The City is unable to pay staff for time spent on community organizing (Program Coordinator position) and can only pay for staff time related to carrying out HOME-ARP support services for each identified and qualified beneficiary / household.

Please see revised job descriptions and additional questions for further clarification on the intent of this role.

- The job descriptions appear incomplete and do not include position requirements related to education, experience, etc. **Please update and submit.**

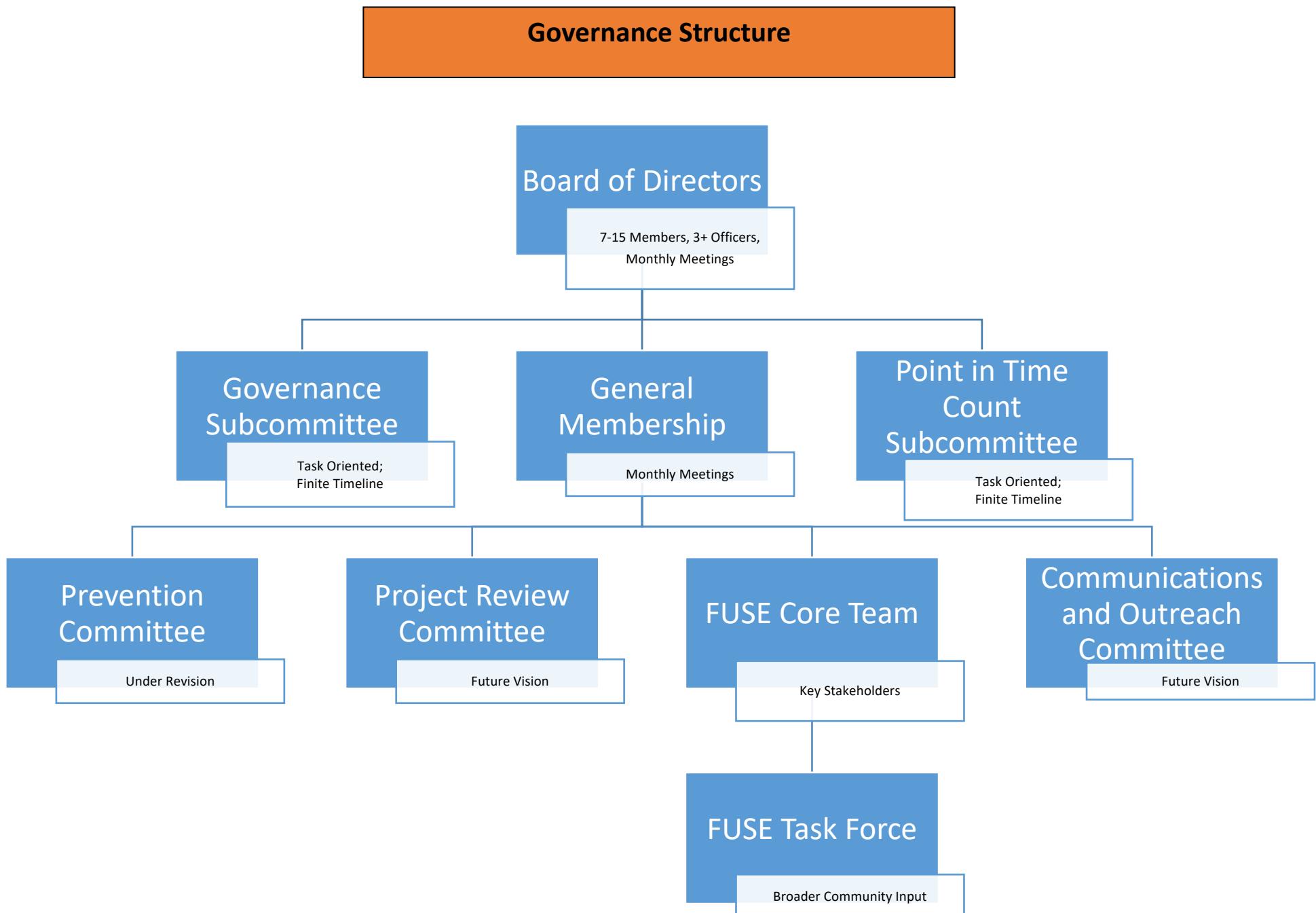
We have included updated job descriptions for both the Licensed Integrated Supportive Services Clinician and Program Manager positions.

- **Please describe how the Continuum of Care is related to the United Way on the organizational chart.**

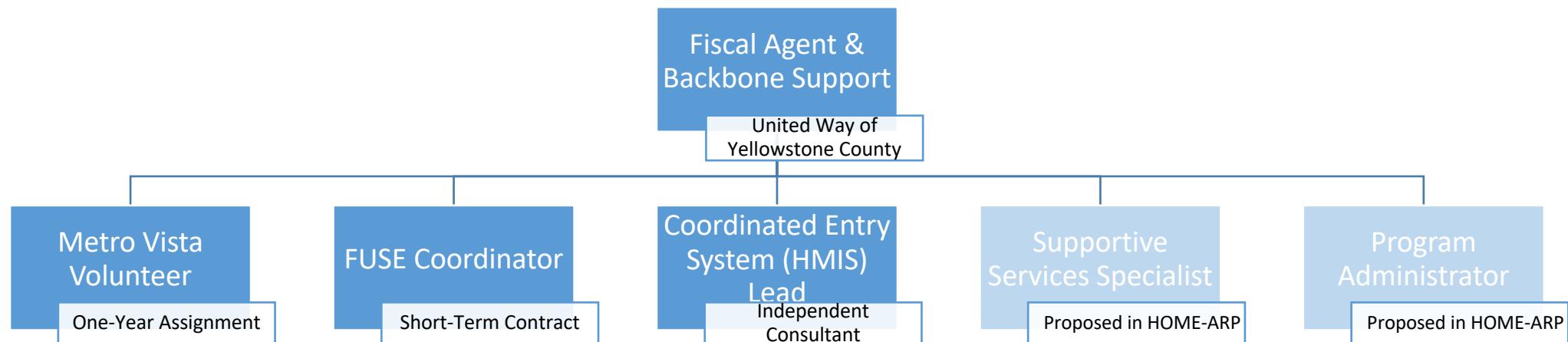
The CoC is one of the coalitions that United Way supports, so the CoC falls into the coalitions category on the UWYC organizational chart. This means that the CoC broadly falls under Dean Wells, Director of Operations, HR & Community Impact, and specifically under Community Impact Assistant Elizabeth Chappell. The organizational chart for the CoC is also attached for additional information on the governance and staffing structures of the coalition itself.

- **Is there a written agreement between the United Way and the Continuum of Care outlining essential duties and responsibilities? If so, please provide.**

Attached is a document outlining the UWYC's commitment to the CoC.



Staffing Structure



The CoC is also seeking a full time Executive Director

UWYC Commitment to CoC Overview

United Way of Yellowstone County (UWYC) has been a longtime supporter of the Continuum of Care (CoC). Below is an overview of this commitment.

Fiscal Agent

UWYC serves as the Fiscal Agent for the CoC on multiple projects and funding opportunities.

UWYC Fiscal Agent Role	
	Duties
Grants & Funds Development	UWYC supports the CoC with securing grants and other funding. Specific support includes: <ul style="list-style-type: none">• Researching grants and funding opportunities.• Developing applications and proposals for funding.• Serving as the official applicant.
Grants & Funds Management	UWYC receives grants, donations, and other funds on behalf of the CoC. UWYC maintains responsibility for these grant and funding requirements. Duties include: <ul style="list-style-type: none">• Maintaining Generally Accepted Accounting Principles.• Distributing funds as directed by the CoC.• Assuring funding is spent in accordance with funding requirements.• Completing reporting requirements.• Addressing amendments and other funding needs.• Completing close out processes, such as final reporting and reconciliation.
Contractor Management	UWYC engages with and manages contractors for specific CoC projects and programs. This support includes: <ul style="list-style-type: none">• Developing and distributing Requests For Proposals.• Entering into contracts with contractors.• Processing payments to contractors.• Financial tracking and maintenance of contracts.

Backbone Support

UWYC also provides Backbone support to the CoC. This support is meant to fill gaps and empower the coalition to complete their mission.

UWYC Backbone Role	
	Duties
Basic Operations Support	UWYC provides basic support to facilitate operations of the CoC. This includes: <ul style="list-style-type: none">• Organizing meetings.• Maintaining and updating contacts, memberships, and databases.• Facilitating communication among members.
Other Support	Upon request, UWYC may also provide other support, such as: <ul style="list-style-type: none">• Helping with special projects and needs as they arise.• Organizing group trips and events.• Developing and conducting presentations.