| Form | 990 |
|------|-----|
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## EXTENDED TO NOVEMBER 15, 2023 **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.

and ending

OMB No. 1545-0047 Open to Public

Inspection

214,097

Yes X No

No

Yes

Department of the Treasury Internal Revenue Service

A For the 2022 calendar year, or tax year beginning

| < if<br>able:                                | C Name of organization  |            | D Employer identification nu                             | mber       |
|--|---|------------|--|------------|
| ldress<br>ange                               | YELLOWSTONE VALLEY ANIMAL SHELTER   |            |  |            |
| ime<br>ange                                  | Doing business as   |            | 26-1389957   |            |
| tial<br>turn<br>turn/<br>turn/<br>min-<br>ed | Number and street (or P.O. box if mail is not delivered to street address) 1735 MONAD RD    | Room/suite | E Telephone number<br>406-294-7387                       |            |
| min-<br>ed<br>nended<br>urn                  | City or town, state or province, country, and ZIP or foreign postal code BILLINGS, MT 59104 |            | G Gross receipts \$ 1,<br>H(a) Is this a group return    | 214        |
| plica-<br>n<br>nding                         | F Name and address of principal officer: TRINITI HALVERSON SAME AS C ABOVE                  |            | for subordinates?<br>H(b) Are all subordinates included? | Yes<br>Yes |

| 1            | Tax-e> | xempt status: X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or                      | 527 If "No," attach a        | list. See instructions        |
|--------------|--------|--|------------------------------|-------------------------------|
|              | Webs   |  | H(c) Group exemption         | n number                      |
| κ            | Form o | f organization: 🗴 Corporation Trust Association Other 🛛 L                            | Year of formation: 2007      | A State of legal domicile: MT |
| P            | art I  | Summary  |                              |                               |
|              | 1      | Briefly describe the organization's mission or most significant activities: YELLOWST | ONE VALLEY AND               | IMAL                          |
| JCe          |        | SHELTER IS DEDICATED TO STRENGTHENING THE HUM  |                              |                               |
| Governance   | 2      | Check this box if the organization discontinued its operations or disposed of m      | nore than 25% of its net ass | ets.                          |
| Nel          | 3      | Number of voting members of the governing body (Part VI, line 1a)                    | 3                            | 7                             |
|              |        | Number of independent voting members of the governing body (Part VI, line 1b)        |                              | 7                             |
| Š            | 5      | Total number of individuals employed in calendar year 2022 (Part V, line 2a)         |                              | 41                            |
| /itie        | 6      | Total number of volunteers (estimate if necessary)                                   |                              | 52                            |
| Activities & | 7 a    | Total unrelated business revenue from Part VIII, column (C), line 12                 |                              | 0.                            |
| <            | b      | Net unrelated business taxable income from Form 990-T, Part I, line 11               |                              | 0.                            |
|              |        |  | Prior Year                   | Current Year                  |
| -            | 8      | Contributions and grants (Part VIII, line 1h)  | 649,951.                     | 804,042.                      |
| nue          | 9      | Program service revenue (Part VIII, line 2g)   | 341,492.                     | 400,825.                      |
| Revenue      | 10     | Investment income (Part VIII, column (A), lines 3, 4, and 7d)                        | 4,203.                       | 1,706.                        |
| č            | 11     | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)             | 48,525.                      | -237.                         |
|              | 12     | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 1,044,171.                   | 1,206,336.                    |
|              | 13     | Grants and similar amounts paid (Part IX, column (A), lines 1-3)                     | 0.                           | 0.                            |
|              | 14     | Benefits paid to or for members (Part IX, column (A), line 4)                        | 0.                           | 0.                            |
| s            | 15     | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)    | 619,757.                     | 727,885.                      |
| Expenses     | 16a    | Professional fundraising fees (Part IX, column (A), line 11e)                        | 0.                           | 0.                            |
| Del          | b      | Total fundraising expenses (Part IX, column (D), line 25) 76,431.                    |                              |                               |
| ш            | 17     | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)                         | 330,886.                     | 414,910.                      |
|              | 18     | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)            | 950,643.                     | 1,142,795.                    |
|              | 19     | Revenue less expenses. Subtract line 18 from line 12                                 | 93,528.                      | 63,541.                       |
| or           | 6      |  | Beginning of Current Year    | End of Year                   |
| sets         | -      | Total assets (Part X, line 16)   | 746,390.                     | 805,147.                      |
| ASC          | 21     | Total liabilities (Part X, line 26)  | 10,990.                      | 6,206.                        |
| Net          | 22     | Net assets or fund balances. Subtract line 21 from line 20                           | 735,400.                     | 798,941.                      |
| P            | art II |  |                              |                               |

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       Signature of officer         Here       TRINITI HALVERSON, DIRECTOR         Type or print name and title       Preparer's signature         Paid       Print/Type preparer's name       Preparer's signature         Preparer       Firm's name       KCOE ISOM, LLP         Use Only       Firm's address       402       N BROADWAY,       4TH FLOOR         BILLINGS,       MT 59101         May the IRS discuss this return with the preparer shown above? See instructions |  |                                   |       |              |                 |        |
|--|--|-----------------------------------|-------|--------------|-----------------|--------|
| Sign   | Signature of officer                               |                                   |       | Date         |                 |        |
| Here   | TRINITI HALVERSON, DIRECT                          | OR                                |       |              |                 |        |
|  | Type or print name and title                       |                                   |       |              |                 |        |
|  | Print/Type preparer's name                         | Preparer's signature              | Date  | Check        | PTIN            |        |
| Paid   | DANIEL MILLER                                      | DANIEL MILLER                     | 11/02 | /23 self-emp | ployed P0003155 | 54     |
| Preparer Firm's name KCOE ISOM, LLP  |  |                                   |       | Firm's EIN   | 48-0567703      |        |
| Use Only   | Firm's address 402 N BROADWAY, 4                   | TH FLOOR                          |       |              |                 |        |
|  | BILLINGS, MT 5910                                  | 1                                 |       | Phone no.4   | 06-245-5136     | 5      |
| May the I  | RS discuss this return with the preparer shown abo | ve? See instructions              |       |              | X Yes           | No     |
| 232001 12-1  | 3-22 LHA For Paperwork Reduction Act Notic         | e, see the separate instructions. |       |              | Form <b>990</b> | (2022) |

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

|    | Form <b>990</b> (202  |
|----|---|
| 4e | Total program service expenses 949, 437.  |
| 4d | Other program services (Describe on Schedule O.)<br>(Expenses \$ including grants of \$ ) (Revenue \$ )   |
|    |   |
|    |   |
|    |   |
|    |   |
| 4c | (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$  |
|    |   |
|    |   |
|    |   |
|    |   |
| U  | (Code:) (Expenses \$ including grants of \$) (Revenue \$)   |
|    | NOT ONLY DOES YVAS HELP TO FACILITATE ADOPTIONS OF HOMELESS ANIMALS AND   |
|    | ANIMALS WHO ARE UNDERAGE, SICK, OR INJURED ENTER YVAS'S FOSTER PROGRAM<br>WHERE THEY CAN RECUPERATE BEFORE BEING MEDICALLY CLEARED FOR ADOPTION.  |
|    | ANIMALS ARE FULLY VETTED PRIOR TO ADOPTION, RECEIVING THEIR<br>AGE-APPROPRIATE VACCINATIONS, MICROCHIPS, AND ARE SPAYED/NEUTERED.   |
|    | QUICKLY REUNITE LOST PETS WITH THEIR FAMILIES WHILE FINDING NEW, LOVING<br>HOMES FOR ANY UNCLAIMED OR SURRENDERED PETS. ALL OF THE SHELTER'S  |
|    | DEPARTMENT, AND LAUREL POLICE DEPARTMENT TO PROVIDE CARE FOR LOST &<br>TRANSITIONING ANIMALS IN THE COMMUNITY. YVAS'S MAIN GOALS ARE TO   |
|    | CONTRACTS WITH THE CITY OF BILLINGS, YELLOWSTONE COUNTY SHERIFF'S   |
|    | YELLOWSTONE VALLEY ANIMAL SHELTER (YVAS) IS THE LARGEST-VOLUME SHELTER<br>IN MONTANA, INTAKING OVER 5,000 ANIMALS ANNUALLY. YVAS MAINTAINS  |
| 4a | revenue, if any, for each program service reported.<br>(Code:) (Expenses \$949,437. including grants of \$) (Revenue \$400,825.   |
|    | 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  |
|    | If "Yes," describe these changes on Schedule O.<br>Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. |
|    | If "Yes," describe these new services on Schedule O.<br>Did the organization cease conducting, or make significant changes in how it conducts, any program services?                    |
|    | prior Form 990 or 990-EZ?   |
| 2  | Did the organization undertake any significant program services during the year which were not listed on the  |
|    | EDUCATION, AND RESOURCES TO THE COMMUNITY.  |
|    | YELLOWSTONE VALLEY ANIMAL SHELTER IS DEDICATED TO STRENGTHENING THE<br>HUMAN-ANIMAL BOND BY PROVIDING COMPASSIONATE AND HIGH-QUALITY CARE,  |
| -  |   |
| 1  | Briefly describe the organization's mission:  |

| <b>—</b> | 000 | (0000) |
|----------|-----|--------|
| ⊢orm     | 990 | (2022) |

|        |   |            | Yes  | No       |
|--------|---|------------|------|----------|
| 1      | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?   |            |      |          |
|        | If "Yes," complete Schedule A   | 1          | Х    |          |
| 2      | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions   | 2          | Х    |          |
| 3      | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for   |            |      |          |
|        | public office? If "Yes," complete Schedule C, Part I  | 3          |      | <u> </u> |
| 4      | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect  |            |      |          |
|        | during the tax year? If "Yes," complete Schedule C, Part II   | 4          |      | <u> </u> |
| 5      | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or  |            |      |          |
|        | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III   | 5          |      | _X_      |
| 6      | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to   |            |      |          |
|        | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  | 6          |      | <u> </u> |
| 7      | Did the organization receive or hold a conservation easement, including easements to preserve open space,   |            |      | 37       |
| _      | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  | 7          |      | X        |
| 8      | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete  |            |      | v        |
| -      | Schedule D, Part III  | 8          |      | <u> </u> |
| 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?   |            |      | v        |
| 40     | If "Yes," complete Schedule D, Part IV  | 9          |      | _X_      |
| 10     | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments  | 10         |      | x        |
|        | or in quasi endowments? If "Yes," complete Schedule D, Part V   | 10         |      |          |
| 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.  |            |      |          |
| а      | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,   | 110        | х    |          |
| h      | Part VI<br>Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total   | <u>11a</u> | - 23 |          |
| U      |   | 11b        |      | х        |
| ~      | assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i><br>Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total |            |      |          |
| U      | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII  | 11c        |      | х        |
| Ь      | 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   |            |      |          |
| u      | Part X, line 16? If "Yes," complete Schedule D, Part IX   | 11d        |      | х        |
| е      | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X   | 11e        |      | X        |
| f      | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses   |            |      |          |
|        | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  | 11f        |      | х        |
| 12a    | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete   |            |      |          |
|        | Schedule D, Parts XI and XII  | 12a        |      | х        |
| b      | Was the organization included in consolidated, independent audited financial statements for the tax year?   |            |      |          |
|        | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional   | 12b        |      | х        |
| 13     | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E   | 13         |      | Х        |
| 14a    | Did the organization maintain an office, employees, or agents outside of the United States?   | 14a        |      | Х        |
| b      | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,   |            |      |          |
|        | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000  |            |      |          |
|        | or more? If "Yes," complete Schedule F, Parts I and IV  | 14b        |      | X        |
| 15     | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any   |            |      |          |
|        | foreign organization? If "Yes," complete Schedule F, Parts II and IV  | 15         |      | X        |
| 16     | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to  |            |      |          |
|        | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV   | 16         |      | _X_      |
| 17     | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,   |            |      |          |
|        | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions  | 17         |      | X        |
| 18     | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines  |            |      |          |
|        | 1c and 8a? If "Yes," complete Schedule G, Part II   | 18         |      | <u> </u> |
| 19     | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"  |            |      |          |
|        | complete Schedule G, Part III   | 19         |      | <u> </u> |
|        | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H   | 20a        |      | X        |
|        | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  | 20b        |      |          |
| 21     | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or   |            |      |          |
|        | domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II   | 21         | 000  | X        |
| 232003 | 3 12-13-22  | Form       | 390  | (2022)   |

4

232003 12-13-22

2022.05000 YELLOWSTONE VALLEY ANIMAL 135242.1

| Form  | 990 | (2022) |
|-------|-----|--------|
| FUIII | 330 | (2022) |

|        |   |      | Yes     | No     |
|--------|---|------|---------|--------|
| 22     | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on               |      |         |        |
|        | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III   | 22   |         | X      |
| 23     | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current |      |         |        |
|        | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete              |      |         |        |
|        | Schedule J  | 23   |         | X      |
| 24a    | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the     |      |         |        |
|        | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete          |      |         |        |
|        | Schedule K. If "No," go to line 25a   | 24a  |         | X      |
| b      | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?                           | 24b  |         |        |
| с      | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease        |      |         |        |
|        | any tax-exempt bonds?   | 24c  |         |        |
| d      | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?                     | 24d  |         |        |
| 25a    | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit                |      |         |        |
|        | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I                               | 25a  |         | x      |
| b      | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and  |      |         |        |
|        | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete       |      |         |        |
|        | Schedule L. Part I  | 25b  |         | x      |
| 26     | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current             |      |         |        |
|        | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%                     |      |         |        |
|        | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II                          | 26   |         | x      |
| 27     | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, |      |         |        |
|        | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled |      |         |        |
|        | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III    | 27   |         | x      |
| 28     | Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,      |      |         |        |
|        | instructions for applicable filing thresholds, conditions, and exceptions):   |      |         |        |
| а      | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If            |      |         |        |
|        | "Yes," complete Schedule L, Part IV   | 28a  |         | X      |
| b      | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV                             | 28b  |         | X      |
|        | 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   | Х       |        |
| 30     | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation |      |         |        |
|        | contributions? If "Yes," complete Schedule M  | 30   |         | X      |
| 31     | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I          | 31   |         | X      |
| 32     | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete            |      |         |        |
|        | Schedule N, Part II   | 32   |         | X      |
| 33     | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations                  |      |         |        |
|        | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I   | 33   |         | X      |
| 34     | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and   |      |         |        |
|        | Part V, line 1  | 34   |         | X      |
| 35a    | Did the organization have a controlled entity within the meaning of section 512(b)(13)?                                     | 35a  |         | X      |
| b      | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity   |      |         |        |
|        | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2                                     | 35b  |         |        |
| 36     | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?  |      |         |        |
|        | If "Yes," complete Schedule R, Part V, line 2   | 36   |         | X      |
| 37     | Did the organization conduct more than 5% of its activities through an entity that is not a related organization            |      |         |        |
|        | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI                | 37   |         | X      |
| 38     | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?              |      |         |        |
| Der    | Note: All Form 990 filers are required to complete Schedule O   | 38   | Х       |        |
| Par    |   |      |         |        |
|        | Check if Schedule O contains a response or note to any line in this Part V  |      | <u></u> |        |
|        |   |      | Yes     | No     |
|        | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable <b>1a 2</b>                                    |      |         |        |
|        |   |      |         |        |
| с      | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming          |      | х       |        |
|        | (gambling) winnings to prize winners?   | 1c   |         | (2022) |
| 232004 | - 12-13-22<br>5   | Form | 330     | (2022) |

| Form   | 990 (2022) YELLOWSTONE VALLEY ANIMAL SHELTER 26-1389  | 957      | Р   | age <b>5</b> |
|--------|---|----------|-----|--------------|
| Par    | t 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 41   |          | v   |              |
|        | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  | 2b       | X   | x            |
|        | Did the organization have unrelated business gross income of \$1,000 or more during the year?   | 3a<br>3b |     |              |
|        | If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>  | 30       |     | <u> </u>     |
| та     | financial account in a foreign country (such as a bank account, securities account, or other financial account)?  | 4a       |     | x            |
| b      | If "Yes," enter the name of the foreign country   |          |     |              |
| ~      | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).   |          |     |              |
| 5a     | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?   | 5a       |     | x            |
|        | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  | 5b       |     | X            |
|        | If "Yes" to line 5a or 5b, did the organization file Form 8886-T?   | 5c       |     |              |
|        | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit                                   |          |     |              |
|        | any contributions that were not tax deductible as charitable contributions?   | 6a       |     | X            |
| b      | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts  |          |     |              |
|        | were not tax deductible?  | 6b       |     |              |
| 7      | Organizations that may receive deductible contributions under section 170(c).   |          |     |              |
| а      | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?               | 7a       |     | X            |
| b      | If "Yes," did the organization notify the donor of the value of the goods or services provided?   | 7b       |     |              |
| с      | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required   |          |     |              |
|        | to file Form 8282?  | 7c       |     | X            |
| d      | If "Yes," indicate the number of Forms 8282 filed during the year 7d  |          |     |              |
| е      | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?   | 7e       |     | X            |
| f      | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  | 7f       |     | X            |
| g      | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?                              | 7g       |     | <u> </u>     |
| h      | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?                            | 7h       |     |              |
| 8      | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the  |          |     |              |
|        | sponsoring organization have excess business holdings at any time during the year?  | 8        |     |              |
| 9      | Sponsoring organizations maintaining donor advised funds.   |          |     |              |
| а      | Did the sponsoring organization make any taxable distributions under section 4966?  | 9a       |     | ├──          |
| b      | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?   | 9b       |     |              |
| 10     | Section 501(c)(7) organizations. Enter:   |          |     |              |
| a      | Initiation fees and capital contributions included on Part VIII, line 12  | -        |     |              |
|        | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b   | -        |     |              |
| 11     | Section 501(c)(12) organizations. Enter:  |          |     |              |
|        | Gross income from members or shareholders       11a         Gross income from other sources. (Do not net amounts due or paid to other sources against       1 | -        |     |              |
| b      |   |          |     |              |
| 122    | amounts due or received from them.) [11b]<br>Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?       | 12a      |     |              |
|        | If "Yes," enter the amount of tax-exempt interest received or accrued during the year   | 120      |     |              |
| 13     | Section 501(c)(29) qualified nonprofit health insurance issuers.  |          |     |              |
|        | Is the organization licensed to issue qualified health plans in more than one state?  | 13a      |     |              |
| -      | <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.  |          |     |              |
| b      | Enter the amount of reserves the organization is required to maintain by the states in which the  |          |     |              |
|        | organization is licensed to issue qualified health plans  |          |     |              |
| с      | Enter the amount of reserves on hand  |          |     |              |
| 14a    | Did the organization receive any payments for indoor tanning services during the tax year?  | 14a      |     | X            |
| b      | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O   | 14b      |     |              |
| 15     | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or   |          |     |              |
|        | excess parachute payment(s) during the year?  | 15       |     | X            |
|        | If "Yes," see the instructions and file Form 4720, Schedule N.  |          |     |              |
| 16     | Is the organization an educational institution subject to the section 4968 excise tax on net investment income?   | 16       |     | X            |
|        | If "Yes," complete Form 4720, Schedule O.   |          |     |              |
| 17     | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities   |          |     |              |
|        | that would result in the imposition of an excise tax under section 4951, 4952 or 4953?  | 17       |     |              |
|        | If "Yes," complete Form 6069.   |          |     |              |
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|----------|---------|
|----------|---------|

|      | If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. |          |         |      |
|------|---|----------|---------|------|
| b    |   | 7        |         |      |
| 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:   |          |         |      |
| а    | The governing body?   | 8a       | Х       |      |
|      | Each committee with authority to act on behalf of the governing body?   | 8b       | Х       |      |
|      | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the  |          |         |      |
|      | organization's mailing address? If "Yes," provide the names and addresses on Schedule O   | 9        |         | X    |
| Sect | tion 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    |
|      | 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      | Х       |      |
| b    | Describe on Schedule O the process, if any, used by the organization to review this Form 990.   |          |         |      |
| 12a  | Did the organization have a written conflict of interest policy? If "No," go to line 13   | 12a      | Х       |      |
|      | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?   | 12b      | Х       |      |
| с    | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe  |          |         |      |
|      | on Schedule O how this was done   | 12c      | Х       |      |
| 13   | Did the organization have a written whistleblower policy?   | 13       |         | X    |
| 14   | Did the organization have a written document retention and destruction policy?  | 14       |         | X    |
| 15   | Did the process for determining compensation of the following persons include a review and approval by independent  |          |         |      |
|      | persons, comparability data, and contemporaneous substantiation of the deliberation and decision?   |          |         |      |
| а    | The organization's CEO, Executive Director, or top management official  | 15a      | Х       |      |
| b    | Other officers or key employees of the organization   | 15b      |         | X    |
|      | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.  |          |         |      |
| 16a  | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a   |          |         |      |
|      | taxable entity during the year?   | 16a      |         | X    |
| b    | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation  |          |         |      |
|      | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's  |          |         |      |
|      | exempt status with respect to such arrangements?  | 16b      |         |      |
| Sec  | tion 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)  | availat | ble  |
|      | for public inspection. Indicate how you made these available. Check all that apply.   |          |         |      |
|      | Own website Another's website X Upon request Other (explain on Schedule O)  |          |         |      |
| 19   | Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, an  | d finano | cial    |      |
|      | 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 - 406-657-8226   |          |         |      |
|      | 1735 MONAD RD, BILLINGS, MT 59104   |          | 990     |      |
|      |   |          |         | 1000 |

| Governance, Management, and Disclosure.                     | For each "Yes" response to lines 2 through 7b below, and for a "No" respo | nse |
|---|---|-----|
| to line 8a, 8b, or 10b below, describe the circumstances, p |   |     |

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

1a Enter the number of voting members of the governing body at the end of the tax year

Section A. Governing Body and Management

Part V

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1a

X

Yes No

| Form 990 (2022) | Form | 990 | (2022) |
|-----------------|------|-----|--------|
|-----------------|------|-----|--------|

| Part VII | Compensation of Officers | Directors, Trustees, | Kev Employees. | <b>Highest Compensated</b> |
|----------|--------------------------|----------------------|----------------|----------------------------|
|          | Employees, and Independ  |                      |                |                            |

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)

• List the organization's five current nighest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of 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)<br>Name and title                       | (B)<br>Average<br>hours per  | Average Position |                       | an       | <b>(D)</b><br>Reportable<br>compensation | <b>(E)</b><br>Reportable<br>compensation | <b>(F)</b><br>Estimated<br>amount of                        |   |   |
|---|--|------------------|-----------------------|----------|--|--|---|---|---|
|   | week<br>(list any<br>hours for<br>related<br>organizations<br>below<br>line) | stee or director | Institutional trustee | Offlicer | Highest compensated                      | ,  | from<br>the<br>organization<br>(W-2/1099-MISC/<br>1099-NEC) | from related<br>organizations<br>(W-2/1099-MISC/<br>1099-NEC) | other<br>compensation<br>from the<br>organization<br>and related<br>organizations |
| (1) TRINITI HALVERSON<br>EXECUTIVE DIRECTOR | 40.00  |                  |                       | x        |  |  | 73,028.   | 0.  | 3,388.  |
| (2) STACEY FROST                            | 2.00   |                  |                       |          |  |  | 75,020.   |   | 5,500.  |
| SECRETARY                                   |  | х                |                       | x        |  |  | 0.  | 0.  | 0.  |
| (3) KATIE HUSO                              | 2.00   |                  |                       |          |  |  |   |   |   |
| PRESIDENT                                   |  | х                |                       | x        |  |  | 0.  | 0.  | 0.  |
| (4) STEVEN DURRETT                          | 2.00   |                  |                       |          |  |  |   |   |   |
| TREASURER                                   |  | х                |                       | x        |  |  | 0.  | 0.  | 0.  |
| (5) CLARENE WESTBURG                        | 2.00   |                  |                       |          |  |  |   |   |   |
| DIRECTOR                                    |  | Х                |                       |          |  |  | 0.  | 0.  | 0.  |
| (6) JUSTIN HUTCHINSON                       | 2.00   |                  |                       |          |  |  |   |   |   |
| DIRECTOR                                    |  | Х                |                       |          |  |  | 0.  | 0.  | 0.  |
| (7) MIKE PIGG                               | 2.00   |                  |                       |          |  |  |   |   | _   |
| DIRECTOR                                    |  | Х                |                       |          |  |  | 0.  | 0.  | 0.  |
| (8) SHELLEY PIERCE                          | 2.00   |                  |                       |          |  |  |   |   | •   |
| DIRECTOR                                    |  | Х                |                       |          |  |  | 0.  | 0.  | 0.  |
|   |  |                  |                       |          |  |  |   |   |   |
|   |  |                  |                       |          |  |  |   |   |   |
|   |  |                  |                       |          |  |  |   |   |   |
|   |  |                  |                       |          |  |  |   |   |   |
|   |  |                  |                       |          |  |  |   |   |   |
|   |  |                  |                       |          |  |  |   |   |   |
|   |  | _                |                       |          |  |  |   |   |   |
|   |  |                  |                       |          |  |  |   |   |   |
|   |  |                  |                       |          |  |  |   |   |   |
|   |  |                  |                       |          |  |  |   |   |   |
|   |  | -                |                       |          |  |  |   |   |   |
| 020007 10 12 00                             |  |                  |                       |          |  |  |   |   | Form <b>990</b> (2022)  |

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|      | 990 (2022) YELLOWSTO                            | ONE VALL         | ιΕΥ                           | A                    | NI      | MA           | L                               | SH        | IELTER                         | 26-13             | <u> 899</u>     | 957           | Pa            | age <b>8</b> |  |
|------|---|------------------|-------------------------------|----------------------|---------|--------------|---------------------------------|-----------|--------------------------------|-------------------|-----------------|---------------|---------------|--------------|--|
| Parl | VII Section A. Officers, Directors, Trus        | tees, Key Emp    | ploy                          | ees,                 | and     | l Hig        | ghes                            | t C       | ompensated Employee            | s (continued)     |                 |               |               |              |  |
|      | (A) (B) (C) (D) (E)                             |                  |                               |                      |         |              |                                 |           | (E)                            |                   |                 | (F)           |               |              |  |
|      |   | Desition         |                               |                      |         |              |                                 |           | Reportable                     |                   | Es              | timate        | d             |              |  |
|      |   | hours per        |                               |                      |         |              | than o<br>s both                |           | compensation                   | compensatio       | I               | an            | nount         | of           |  |
|      |   | week             |                               |                      |         |              | r/trust                         |           | from                           | from related      | I               | other         |               |              |  |
|      |   | (list any        | ctor                          |                      |         |              |                                 |           | the                            | organizations     | I               |               | pensa         | tion         |  |
|      |   | hours for        | - dire                        |                      |         |              | g                               |           | organization                   | (W-2/1099-MIS     | C/              | fr            | om the        | Э            |  |
|      |   | related          | 66.01                         | Istee                |         |              | insati                          |           | (W-2/1099-MISC/                | 1099-NEC)         |                 | org           | anizati       | ion          |  |
|      |   | organizations    | trust                         | al tr                |         | yee          | admo                            |           | 1099-NEC)                      |                   |                 | and           | d relate      | ed           |  |
|      |   | below            | ndividual trustee or director | nstitutional trustee | er      | Key employee | est ci<br>loyee                 | ıer       |                                |                   |                 | organizations |               | ons          |  |
|      |   | line)            | Indiv                         | Insti                | Officer | Key e        | Highest compensated<br>employee | Former    |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   | $\rightarrow$   |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   | $ \rightarrow $ |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      | <u></u>   |                  |                               |                      |         |              |                                 |           | 72 020                         |                   | 0.              |               | 3,38          | 0 0          |  |
|      |   |                  |                               |                      |         |              |                                 | 5,50      |                                |                   |                 |               |               |              |  |
|      | Total from continuation sheets to Part VI       |                  |                               |                      |         |              |                                 |           | 0.                             |                   | 0.              |               | <u> </u>      | 0.           |  |
|      | Total (add lines 1b and 1c)                     |                  |                               |                      |         |              |                                 |           | 73,028.                        |                   | 0.              |               | 3,38          | 58.          |  |
| 2    | Total number of individuals (including but n    | ot limited to th | ose                           | listeo               | d ab    | ove          | ) who                           | o re      | eceived more than \$100,       | 000 of reportable | )               |               |               | ~            |  |
|      | compensation from the organization              |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               | 0            |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   | r               |               | Yes           | No           |  |
| 3    | Did the organization list any former officer,   | director, truste | ee, k                         | ey e                 | mpl     | oyee         | e, or                           | hig       | hest compensated empl          | oyee on           |                 |               |               |              |  |
|      | line 1a? If "Yes," complete Schedule J for se   | uch individual   |                               |                      |         |              |                                 |           |                                |                   | [               | 3             |               | Х            |  |
| 4    | For any individual listed on line 1a, is the su |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      | and related organizations greater than \$150    |                  |                               |                      |         |              |                                 |           |                                |                   |                 | 4             |               | Х            |  |
| 5    | Did any person listed on line 1a receive or a   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
| -    | rendered to the organization? If "Yes," com     |                  |                               |                      |         | -            |                                 |           | -                              |                   |                 | 5             | _             | Х            |  |
| Sect | ion B. Independent Contractors                  |                  | 2010                          | <u> </u>             |         | 50130        | 011 .                           |           |                                |                   | 1               | •             |               |              |  |
|      | Complete this table for your five highest co    | monsated ind     |                               | ndor                 |         | ontro        | otor                            | e th      | at received more than \$       | 100 000 of comp   | oncat           | ion fro       |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   | CIISAL          |               |               |              |  |
|      | the organization. Report compensation for t     | ne calendar ye   | eare                          | nuin                 | gw      |              | or wit                          |           |                                | ear.              |                 | 10            |               |              |  |
|      | (A)<br>Name and business                        | address          | NIC                           |                      |         |              |                                 |           | <b>(B)</b><br>Description of s | ervices           | C               | <b>(C</b>     | •)<br>nsatioi | n            |  |
|      |   | 2001035          | INC                           | ONE                  |         |              |                                 | _         | Description of s               | ci vices          |                 | ompei         | 13410         |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 | _         |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 | $\square$ |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 | $\neg$    |                                |                   |                 |               |               |              |  |
|      |   |                  |                               |                      |         |              |                                 |           |                                |                   |                 |               |               |              |  |
|      | Total number of independent contractors (in     |                  | ot lin                        | nited                | to t    | ~            |                                 | ted       | above) who received mo         | ore than          |                 |               |               |              |  |
|      | \$100,000 of compensation from the organiz      | zation           |                               |                      |         | 0            | )                               |           |                                |                   |                 |               | 000           |              |  |

Form **990** (2022)

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| Га  | ττ ν | 411    |                                   |              |            |                            |                     |                   |                  |                                   |
|---|------|--------|-----------------------------------|--------------|------------|----------------------------|---------------------|-------------------|------------------|-----------------------------------|
|   |      |        | Check if Schedule O o             | contains a   | response   | or note to any lin         | e in this Part VIII | (B)               | (C)              | [D]                               |
|   |      |        |                                   |              |            |                            | Total revenue       | Related or exempt | Unrelated        | Revenue excluded                  |
|   |      |        |                                   |              |            |                            |                     | function revenue  | business revenue | from tax under sections 512 - 514 |
| (0. (0  |      |        |                                   |              | 4.         |                            |                     |                   |                  | 3000013 012 014                   |
| Contributions, Gifts, Grants<br>and Other Similar Amounts | 1    |        |                                   |              | 1a<br>45   |                            |                     |                   |                  |                                   |
| Gra   |      |        |                                   |              | 1b         |                            |                     |                   |                  |                                   |
| ts,<br>An   |      |        | Fundraising events                |              | 1c         |                            |                     |                   |                  |                                   |
| Gif<br>ilar   |      |        | • · · ·                           | ·····        | 1d         | 341,612.                   |                     |                   |                  |                                   |
| ns,<br>Sim  |      |        | Government grants (contr          |              | 1e         | 541,012.                   |                     |                   |                  |                                   |
| utio<br>er (  |      | t      | All other contributions, gifts,   |              |            | 162 120                    |                     |                   |                  |                                   |
| Oth   |      |        | similar amounts not included      |              | 1f         | <u>462,430.</u><br>51,000. |                     |                   |                  |                                   |
| ont<br>nd (   |      | g      | Noncash contributions included in | lines 1a-1f  | 1g \$      | 51,000.                    | 904 042             |                   |                  |                                   |
| <u>a</u>  |      | h      | Total. Add lines 1a-1f            |              |            |                            | 804,042.            |                   |                  |                                   |
|   |      |        |                                   |              |            | Business Code              |                     | 250 002           |                  |                                   |
| ice   | 2    |        | ADOPTION REVE                     |              |            | 900099                     | 358,023.            |                   |                  |                                   |
| Program Service<br>Revenue                                |      |        | LICENSE SALES                     | i            |            | 900099                     | 26,167.             |                   |                  |                                   |
| ר Si<br>enu   |      |        | BOARDING                          |              | ~          | 900099                     | 15,207.             |                   |                  |                                   |
| ran<br>3ev  |      | d      | VETERINARY SE                     |              | <u>s –</u> | 900099                     | 1,233.              | 1,233.            |                  |                                   |
| rog   |      | е      | VACCINATION F                     |              |            | 900099                     | 90.                 | 90.               |                  |                                   |
| P   |      | f      | All other program service         | revenue      |            | 900099                     | 105.                | 105.              |                  |                                   |
|   |      | g      | Total. Add lines 2a-2f            |              |            |                            | 400,825.            |                   |                  |                                   |
|   | 3    |        | Investment income (includ         | 0            | ,          | ,                          | 4                   |                   |                  | 4                                 |
|   |      |        | other similar amounts)            |              |            |                            | 1,706.              |                   |                  | 1,706.                            |
|   | 4    |        | Income from investment of         |              | • •        |                            |                     |                   |                  |                                   |
|   | 5    |        | Royalties                         |              |            |                            |                     |                   |                  |                                   |
|   |      |        |                                   | (i           | ) Real     | (ii) Personal              |                     |                   |                  |                                   |
|   | 6    | а      | Gross rents                       | 6a           |            |                            |                     |                   |                  |                                   |
|   |      | b      | Less: rental expenses $\dots$     | 6b           |            |                            |                     |                   |                  |                                   |
|   |      | С      | Rental income or (loss)           | 6c           |            |                            |                     |                   |                  |                                   |
|   |      | d      | Net rental income or (loss)       | )            |            |                            |                     |                   |                  |                                   |
|   | 7    | а      | Gross amount from sales of        | (i) S        | ecurities  | (ii) Other                 |                     |                   |                  |                                   |
|   |      |        | assets other than inventory       | 7a           |            |                            |                     |                   |                  |                                   |
|   |      | b      | Less: cost or other basis         |              |            |                            |                     |                   |                  |                                   |
| an  |      |        | and sales expenses                | 7b           |            |                            |                     |                   |                  |                                   |
| Revenue   |      | с      | Gain or (loss)                    | 7c           |            |                            |                     |                   |                  |                                   |
| Rev   |      | d      | Net gain or (loss)                |              |            |                            |                     |                   |                  |                                   |
| er  | 8    | а      | Gross income from fundraisi       | ng events (r | not        |                            |                     |                   |                  |                                   |
| Oth   |      |        | including \$                      |              |            |                            |                     |                   |                  |                                   |
|   |      |        | contributions reported on         |              |            |                            |                     |                   |                  |                                   |
|   |      |        | Part IV, line 18                  |              | 8a         |                            |                     |                   |                  |                                   |
|   |      | b      | Less: direct expenses             |              |            |                            |                     |                   |                  |                                   |
|   |      |        | Net income or (loss) from         |              |            |                            |                     |                   |                  |                                   |
|   | 9    | а      | Gross income from gamin           | g activities | s. See     |                            |                     |                   |                  |                                   |
|   |      |        | Part IV, line 19                  | -            |            |                            |                     |                   |                  |                                   |
|   |      | b      | Less: direct expenses             |              |            |                            |                     |                   |                  |                                   |
|   |      |        | Net income or (loss) from         |              |            |                            |                     |                   |                  |                                   |
|   |      |        | Gross sales of inventory, I       | ° °          |            |                            |                     |                   |                  |                                   |
|   |      |        | and allowances                    |              |            | 7,524.                     |                     |                   |                  |                                   |
|   |      | h      | Less: cost of goods sold          |              |            |                            |                     |                   |                  |                                   |
|   |      |        | Net income or (loss) from         |              |            |                            | -237.               | -237.             |                  |                                   |
|   |      | -      |                                   |              |            | Business Code              | 1071                |                   |                  |                                   |
| sn  | 11   | а      |                                   |              |            |                            |                     |                   |                  |                                   |
| oeu   | ••   | a<br>b |                                   |              |            |                            |                     |                   |                  |                                   |
| ellaneo<br>evenue   |      |        |                                   |              |            |                            |                     |                   |                  |                                   |
| Miscellaneous<br>Revenue                                  |      | с<br>С | All other revenue                 |              |            |                            |                     |                   |                  |                                   |
| Ϊ   |      |        | Total. Add lines 11a-11d          |              |            |                            | <u> </u>            |                   |                  |                                   |
|   | 12   |        | Total revenue. See instruction    |              |            |                            | 1,206,336.          | 400,588.          | 0.               | 1,706.                            |
| 23200   |      |        |                                   |              |            |                            | ,,                  |                   |                  | Form <b>990</b> (2022             |

YELLOWSTONE VALLEY ANIMAL SHELTER

Form 990 (2022)

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YELLOWSTONE VALLEY ANIMAL SHELTER

| Do        | Check if Schedule O contains a respons   | (A)            | (B)<br>Program service      | (C)                             | (D)                     |
|-----------|--|----------------|-----------------------------|---------------------------------|-------------------------|
|           | 8b, 9b, and 10b of Part VIII.  | Total expenses | Program service<br>expenses | Management and general expenses | Fundraising<br>expenses |
| 1         | Grants and other assistance to domestic organizations  |                |                             |                                 |                         |
|           | and domestic governments. See Part IV, line 21   |                |                             |                                 |                         |
| 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,   | 77 470         | 16 100                      | 1 5 4 0 4                       | 15 404                  |
| _         | trustees, and key employees  | 77,470.        | 46,482.                     | 15,494.                         | 15,494                  |
| 6         | Compensation not included above to disqualified  |                |                             |                                 |                         |
|           | persons (as defined under section $4958(f)(1)$ ) and   |                |                             |                                 |                         |
| _         | persons described in section 4958(c)(3)(B)   | 552,460.       | 474,833.                    | 40,215.                         | 37,412                  |
| 7         | Other salaries and wages   | 552,400.       | 4/4,033.                    | 40,213.                         | 51,414                  |
| 8         | Pension plan accruals and contributions (include   |                |                             |                                 |                         |
| •         | section 401(k) and 403(b) employer contributions)  | 44,202.        | 41,343.                     | 1,847.                          | 1 010                   |
| 9         | Other employee benefits  | 53,753.        | 41,543.                     | 4,669.                          | <u>1,012</u><br>4,511   |
| 10<br>1-1 | Payroll taxes  |                | 44,3/3•                     | 4,003.                          | ±,JII                   |
| 1         | Fees for services (nonemployees):  |                |                             |                                 |                         |
| a<br>b    | Management   | 654.           |                             | 654.                            |                         |
|           |  | 16,308.        |                             | 16,308.                         |                         |
| c<br>d    | <b>V</b>   | 10,500.        |                             | 10,500.                         |                         |
| e<br>e    |  |                |                             |                                 |                         |
| f         | Investment management fees   |                |                             |                                 |                         |
| g         |  |                |                             |                                 |                         |
| 9         | column (A), amount, list line 11g expenses on Sch 0.)  | 37,740.        |                             | 37,740.                         |                         |
| 12        | Advertising and promotion  | 1,330.         | 1,330.                      |                                 |                         |
| 13        | Office expenses  | 76,812.        | 66,812.                     |                                 | 10,000                  |
| 14        | Information technology   |                |                             |                                 |                         |
| <br>15    | Royalties  |                |                             |                                 |                         |
| 16        | Occupancy  | 18,338.        | 18,338.                     |                                 |                         |
| 17        | Traval   | 5,248.         | 5,248.                      |                                 |                         |
| 18        | Payments of travel or entertainment expenses   |                |                             |                                 |                         |
|           | for any federal, state, or local public officials  |                |                             |                                 |                         |
| 9         | Conferences, conventions, and meetings   |                |                             |                                 |                         |
| 20        | Interest   |                |                             |                                 |                         |
| 21        | Payments to affiliates   |                |                             |                                 |                         |
| 22        | Depreciation, depletion, and amortization  | 31,414.        | 31,414.                     |                                 |                         |
| 23        | Insurance  | 27,719.        | 27,719.                     |                                 |                         |
| 24        | Other expenses. Itemize expenses not covered   |                |                             |                                 |                         |
|           | above. (List miscellaneous expenses on line 24e. If<br>line 24e amount exceeds 10% of line 25, column (A), |                |                             |                                 |                         |
|           | amount, list line 24e expenses on Schedule 0.)   |                |                             |                                 |                         |
| а         | ANIMAL CARE  | 117,782.       | 117,782.                    |                                 |                         |
| b         | MISCELLANEOUS  | 35,672.        | 35,672.                     |                                 |                         |
| с         | LICENSE REVENUE SPLIT  | 31,689.        | 31,689.                     |                                 |                         |
| d         | MAILER EXPENSES  | 8,002.         |                             |                                 | 8,002                   |
| е         | All other expenses   | 6,202.         | 6,202.                      |                                 |                         |
| 5         | Total functional expenses. Add lines 1 through 24e   | 1,142,795.     | 949,437.                    | 116,927.                        | 76,431                  |
| 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)   |                |                             |                                 | <b>– 000</b> (200       |

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| IETTOMPIONE | VALLEI                                  | ANIMAL | SUCTICK  |

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|                             |     | Check if Schedule O contains a response or not       | e to any   | line in this Part X  |                                 | <u></u> . |                           |
|-----------------------------|-----|--|------------|----------------------|---------------------------------|-----------|---------------------------|
|                             |     |  |            |                      | <b>(A)</b><br>Beginning of year |           | <b>(B)</b><br>End of year |
|                             | 1   | Cash - non-interest-bearing                          |            |                      | 377,513.                        | 1         | 330,766.                  |
|                             | 2   | Savings and temporary cash investments               |            |                      | 181,831.                        | 2         | 181,870.                  |
|                             | 3   | Pledges and grants receivable, net                   |            |                      |                                 | 3         |                           |
|                             | 4   | Accounts receivable, net                             |            |                      | 30,015.                         | 4         | 161,893.                  |
|                             | 5   | Loans and other receivables from any current or      |            |                      |                                 |           |                           |
|                             |     | trustee, key employee, creator or founder, subst     | antial co  | ontributor, or 35%   |                                 |           |                           |
|                             |     | controlled entity or family member of any of thes    | e persoi   | ns                   |                                 | 5         |                           |
|                             | 6   | Loans and other receivables from other disqualit     | ied pers   |                      |                                 |           |                           |
|                             |     | under section 4958(f)(1)), and persons described     | l in secti | on 4958(c)(3)(B)     |                                 | 6         |                           |
| Ś                           | 7   | Notes and loans receivable, net                      |            |                      |                                 | 7         |                           |
| Assets                      | 8   | Inventories for sale or use                          |            |                      |                                 | 8         |                           |
| As                          | 9   |  |            |                      |                                 | 9         |                           |
|                             | 10a | Land, buildings, and equipment: cost or other        |            |                      |                                 |           |                           |
|                             |     | basis. Complete Part VI of Schedule D                | 10a        | 399,805.<br>269,229. |                                 |           |                           |
|                             | b   | Less: accumulated depreciation                       | 10b        | 269,229.             | 157,031.                        | 10c       | 130,576.                  |
|                             | 11  | Investments - publicly traded securities             |            |                      |                                 | 11        |                           |
|                             | 12  | Investments - other securities. See Part IV, line 1  | 1          |                      |                                 | 12        |                           |
|                             | 13  | Investments - program-related. See Part IV, line     | 11         |                      |                                 | 13        |                           |
|                             | 14  | Intangible assets                                    |            |                      |                                 | 14        |                           |
|                             | 15  | Other assets. See Part IV, line 11                   |            |                      | 0.                              | 15        | 42.                       |
|                             | 16  | Total assets. Add lines 1 through 15 (must equa      |            |                      | 746,390.                        | 16        | 805,147                   |
|                             | 17  | Accounts payable and accrued expenses                |            |                      | 10,990.                         | 17        | 6,206                     |
|                             | 18  | Grants payable                                       |            |                      |                                 | 18        |                           |
|                             | 19  | Deferred revenue                                     |            |                      |                                 | 19        |                           |
|                             | 20  | Tax-exempt bond liabilities                          |            |                      |                                 | 20        |                           |
|                             | 21  | Escrow or custodial account liability. Complete I    | Part IV o  | f Schedule D         |                                 | 21        |                           |
| ŝ                           | 22  | Loans and other payables to any current or form      | er office  | r, director,         |                                 |           |                           |
| Liabilities                 |     | trustee, key employee, creator or founder, subst     | antial co  | ontributor, or 35%   |                                 |           |                           |
| iabi                        |     | controlled entity or family member of any of thes    | e persor   | ns                   |                                 | 22        |                           |
|                             | 23  | Secured mortgages and notes payable to unrela        | ted thirc  | l parties            |                                 | 23        |                           |
|                             | 24  | Unsecured notes and loans payable to unrelated       | l third pa | arties               |                                 | 24        |                           |
|                             | 25  | Other liabilities (including federal income tax, pa  | yables to  | o related third      |                                 |           |                           |
|                             |     | parties, and other liabilities not included on lines | 17-24).    | Complete Part X      |                                 |           |                           |
|                             |     | of Schedule D  |            | ·····  -             |                                 | 25        |                           |
|                             | 26  |  |            |                      | 10,990.                         | 26        | 6,206.                    |
| 6                           |     | Organizations that follow FASB ASC 958, che          | ck here    | X                    |                                 |           |                           |
| ice                         |     | and complete lines 27, 28, 32, and 33.               |            |                      |                                 |           | <b>FOO 041</b>            |
| alan                        | 27  | Net assets without donor restrictions                |            |                      | 725,400.                        | 27        | 788,941.                  |
| ñ                           | 28  |  |            | ······ _             | 10,000.                         | 28        | 10,000.                   |
| oun                         |     | Organizations that do not follow FASB ASC 9          | 58, chec   | k here               |                                 |           |                           |
| Net Assets or Fund Balances |     | and complete lines 29 through 33.                    |            |                      |                                 |           |                           |
| ts                          | 29  | Capital stock or trust principal, or current funds   |            |                      |                                 | 29        |                           |
| sse                         | 30  | Paid-in or capital surplus, or land, building, or ec |            |                      |                                 | 30        |                           |
| ťÅ                          | 31  | Retained earnings, endowment, accumulated in         |            |                      |                                 | 31        |                           |
| Re                          | 32  | Total net assets or fund balances                    |            | ······  -            | 735,400.                        | 32        | 798,941.                  |
|                             | 33  | Total liabilities and net assets/fund balances       | <u></u>    |                      | 746,390.                        | 33        | 805,147.                  |

|    | 990 (2022) YELLOWSTONE VALLEY ANIMAL SHELTER   | 26-13     | 389957     | Pag  | <sub>ge</sub> 12 |
|----|--|-----------|------------|------|------------------|
| Pa | rt 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         | 1,206      |      |                  |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2         | 1,142      |      |                  |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3         |            |      | 41.              |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                          | 4         | 735        | 5,4  | 00.              |
| 5  | Net unrealized gains (losses) on investments   | 5         |            |      |                  |
| 6  | Donated services and use of facilities   | 6         |            |      |                  |
| 7  | Investment expenses  | 7         |            |      |                  |
| 8  | Prior period adjustments   | 8         |            |      |                  |
| 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        | 798        | 3,94 | <u>41.</u>       |
| Pa | rt XII Financial Statements and Reporting  |           |            |      |                  |
|    | Check if Schedule O contains a response or note to any line in this Part XII                                       |           |            |      |                  |
|    |  |           |            | Yes  | No               |
| 1  | Accounting method used to prepare the Form 990: Cash X Accrual Other   |           | _          |      |                  |
|    | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule     | Ο.        |            |      |                  |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant?                    |           | 2a         |      | X                |
|    | 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?                                 |           | <b>2</b> b |      | X                |
|    | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate   | e basis,  |            |      |                  |
|    | consolidated basis, or both:   |           |            |      |                  |
|    | Separate basis Consolidated basis Both consolidated and separate basis   |           |            |      |                  |
| С  | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | e audit,  |            |      |                  |
|    | review, or compilation of its financial statements and selection of an independent accountant?                     |           | 2c         |      | L                |
|    | If the organization changed either its oversight process or selection process during the tax year, explain on Sch  | edule O.  |            |      |                  |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the    |           |            |      |                  |
|    | Uniform Guidance, 2 C.F.R. Part 200, Subpart F?  |           | 3a         |      | X                |
| b  | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi | red audit |            |      |                  |
|    | or audits, explain why on Schedule O and describe any steps taken to undergo such audits                           |           | 3b         |      |                  |
|    |  |           |            | 000  |                  |

| SCHEDU | JLE A |
|--------|-------|
|        |       |

Department of the Treasury Internal Revenue Service

(Form 990)

# **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  |
|--|
| 2022   |
| Open to Public<br>Inspection   |
| <br>the second s |

# Name of the organization

| Name     | lame of the organization Employer identification number |  |                         |  |                        |                     |                  |              |                            |
|----------|---|--|-------------------------|--|------------------------|---------------------|------------------|--------------|----------------------------|
|          |   |  |                         |  |                        |                     | 6-1389957        |              |                            |
| Par      | tl  | Reason for Public Charity Status. (All organizations must complete this part.) See instructions. |                         |  |                        |                     |                  |              |                            |
| The o    | rgani   | zation is not a private found  | ation because it is: (F | or lines 1 through 12, cl                        | neck only (            | one box.)           |                  |              |                            |
| 1        |   | A church, convention of chu  | urches, or associatio   | n of churches described                          | in sectio              | n 170(b)(1          | )(A)(i).         |              |                            |
| 2        |   | A school described in secti  | ion 170(b)(1)(A)(ii). ( | Attach Schedule E (Form                          | n 990).)               |                     |                  |              |                            |
| з [      |   | A hospital or a cooperative  | hospital service orga   | nization described in se                         | ection 170             | (b)(1)(A)(ii        | i).              |              |                            |
| 4 [      |   | A medical research organization  | ation operated in cor   | njunction with a hospital                        | described              | in sectio           | n 170(b)(1)(A)   | (iii). Enter | the hospital's name,       |
|          |   | city, and state:   |                         |  |                        |                     |                  |              |                            |
| 5 [      |   | An organization operated for   | or the benefit of a col | lege or university owned                         | or operate             | ed by a go          | vernmental u     | nit describe | ed in                      |
|          |   | section 170(b)(1)(A)(iv). (C   | Complete Part II.)      |  |                        |                     |                  |              |                            |
| 6        |   | A federal, state, or local gov   | vernment or governm     | nental unit described in                         | section 17             | '0(b)(1)(A)         | (v).             |              |                            |
| 7 [      | X   | An organization that normal  | lly receives a substar  | ntial part of its support fr                     | om a gove              | ernmental           | unit or from th  | ie general p | public described in        |
|          |   | section 170(b)(1)(A)(vi). (C   | omplete Part II.)       |  |                        |                     |                  |              |                            |
| 8 [      |   | A community trust describe   | ed in section 170(b)(   | 1)(A)(vi). (Complete Par                         | t II.)                 |                     |                  |              |                            |
| 9 [      |   | An agricultural research org   | anization described     | in section 170(b)(1)(A)(                         | i <b>x)</b> operate    | ed in conju         | nction with a    | land-grant   | college                    |
|          |   | or university or a non-land-g  | rant college of agric   | ulture (see instructions).                       | Enter the I            | name, city          | , and state of   | the college  | e or                       |
|          |   | university:  |                         |  |                        |                     |                  |              |                            |
| 10 [     |   | An organization that normal  | Ily receives (1) more   | than 33 1/3% of its supp                         | ort from c             | ontributior         | ns, membersh     | ip fees, and | d gross receipts from      |
|          |   | activities related to its exem   | npt functions, subjec   | t to certain exceptions; a                       | and (2) no             | more than           | 33 1/3% of its   | s support f  | rom gross investment       |
|          |   | income and unrelated busin   | ness taxable income     | (less section 511 tax) fro                       | m busines              | ses acquii          | red by the org   | anization a  | after June 30, 1975.       |
| _        |   | See section 509(a)(2). (Cor  | mplete Part III.)       |  |                        |                     |                  |              |                            |
| 11       |   | An organization organized a  | and operated exclusi    | vely to test for public sat                      | ety. See               | section 50          | )9(a)(4).        |              |                            |
| 12       |   | An organization organized a  | and operated exclusi    | vely for the benefit of, to                      | perform t              | ne functior         | ns of, or to ca  | rry out the  | purposes of one or         |
|          |   | more publicly supported org  | ganizations describe    | d in section 509(a)(1) o                         | r section &            | 5 <b>09(a)(2)</b> . | See section &    | 509(a)(3). ( | Check the box on           |
|          |   | lines 12a through 12d that o   | describes the type of   | f supporting organizatior                        | and com                | olete lines         | 12e, 12f, and    | 12g.         |                            |
| а        |   | <b>Type I.</b> A supporting orga   | anization operated, s   | upervised, or controlled                         | by its supp            | orted orga          | anization(s), ty | pically by   | giving                     |
|          |   | the supported organization   | on(s) the power to req  | gularly appoint or elect a                       | majority o             | f the direc         | tors or trustee  | es of the su | upporting                  |
|          |   | organization. You must c   | complete Part IV, Se    | ections A and B.                                 |                        |                     |                  |              |                            |
| b        |   | <b>Type II.</b> A supporting orga  | anization supervised    | or controlled in connect                         | ion with its           | s supporte          | d organizatio    | n(s), by hav | /ing                       |
|          |   | control or management of   | f the supporting orga   | anization vested in the sa                       | ame perso              | ns that co          | ntrol or manaç   | ge the supp  | ported                     |
|          |   | organization(s). You mus   | t complete Part IV,     | Sections A and C.                                |                        |                     |                  |              |                            |
| с        |   | <b>Type III functionally inte</b>  |                         |  |                        |                     |                  | ly integrate | ed with,                   |
|          |   | its supported organization   |                         | -  |                        |                     |                  |              |                            |
| d        |   | <b>Type III non-functionally</b>   |                         |  |                        |                     |                  | -            |                            |
|          |   | that is not functionally inter   |                         | • •  | •                      |                     | -                | an attentiv  | veness                     |
|          |   | requirement (see instructi   |                         |  |                        |                     |                  |              |                            |
| е        |   | Check this box if the orga   |                         |  |                        |                     | Type I, Type I   | II, Type III |                            |
| -        |   | functionally integrated, or  | 51                      | nally integrated supporting                      | ng organiz             | ation.              |                  |              |                            |
|          |   | r the number of supported o  | •                       |  |                        |                     |                  |              |                            |
| <u>g</u> |   | ide the following information ) Name of supported  | i about the supporte    | d organization(s).<br>(iii) Type of organization | (iv) Is the orga       | nization listed     | (v) Amount of    | monetary     | (vi) Amount of other       |
|          |   | organization   | (                       | (described on lines 1-10                         | in your governi<br>Yes | ng document?<br>No  | support (see in  | 2            | support (see instructions) |
|          |   | -  |                         | above (see instructions))                        | 163                    | NO                  |                  |              |                            |
|          |   |  |                         |  |                        |                     |                  |              |                            |
|          |   |  |                         |  |                        |                     |                  |              |                            |
|          |   |  |                         |  |                        |                     |                  |              |                            |
|          |   |  |                         |  |                        |                     |                  |              |                            |
|          |   |  |                         |  |                        |                     |                  |              |                            |
| _        |   |  |                         |  |                        |                     |                  |              |                            |
|          |   |  |                         |  |                        |                     |                  |              |                            |
|          |   |  |                         |  |                        |                     |                  |              |                            |
| Total    |   |  |                         |  |                        |                     |                  |              |                            |
|          | -   |  |                         |  |                        |                     |                  |              |                            |

# Schedule A (Form 990) 2022 Part II Support Sche

YELLOWSTONE VALLEY ANIMAL SHELTER

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.)

| Sec  | ction A. Public Support   |                       |                       |                        |                      |                      |                  |
|------|---|-----------------------|-----------------------|------------------------|----------------------|----------------------|------------------|
| Cale | ndar year (or fiscal year beginning in)   | (a) 2018              | <b>(b)</b> 2019       | (c) 2020               | (d) 2021             | (e) 2022             | <b>(f)</b> Total |
| 1    | Gifts, grants, contributions, and membership fees received. (Do not   |                       |                       |                        |                      |                      |                  |
|      | include any "unusual grants.")  | 429,543.              | 671,346.              | 707,521.               | 604,165.             | 804,042.             | 3216617.         |
| 2    | Tax revenues levied for the organ-<br>ization's benefit and either paid to<br>or expended on its behalf       |                       |                       |                        |                      |                      |                  |
| 3    | The value of services or facilities<br>furnished by a governmental unit to<br>the organization without charge |                       |                       |                        |                      |                      |                  |
| 4    | Total. Add lines 1 through 3  | 429,543.              | 671,346.              | 707,521.               | 604,165.             | 804,042.             | 3216617.         |
|      | The portion of total contributions  | 123 / 5 13 (          | 0/1/0100              | 10115210               | 001/1001             | 001/0120             | 521001/0         |
| Ŭ    | 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)  |                       |                       |                        |                      |                      | 333,821.         |
| 6    | Public support. Subtract line 5 from line 4.  |                       |                       |                        |                      |                      | 2882796.         |
|      | ction B. Total Support  |                       |                       |                        |                      |                      |                  |
|      | ndar year (or fiscal year beginning in)   | (a) 2018              | <b>(b)</b> 2019       | (c) 2020               | (d) 2021             | (e) 2022             | (f) Total        |
|      | Amounts from line 4   | 429,543.              | 671,346.              | 707,521.               | 604,165.             | 804,042.             | 3216617.         |
|      | Gross income from interest,   |                       |                       |                        |                      |                      |                  |
|      | dividends, payments received on   |                       |                       |                        |                      |                      |                  |
|      | securities loans, rents, royalties,   |                       |                       |                        |                      |                      |                  |
|      | and income from similar sources   | 245.                  | 153.                  | 1,663.                 | 4,203.               | 1,706.               | 7,970.           |
| 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.)  | 43,533.               | 60,402.               | 31,233.                | 98,147.              |                      | 233,315.         |
| 11   | Total support. Add lines 7 through 10   |                       |                       |                        |                      |                      | 3457902.         |
| 12   | Gross receipts from related activities,   | etc. (see instructio  | ons)                  |                        |                      | 12 1                 | ,511,859.        |
| 13   | First 5 years. If the Form 990 is for th  | ne organization's fir | rst, second, third, f | fourth, or fifth tax y | /ear as a section 5  | 01(c)(3)             |                  |
|      | organization, check this box and stop   |                       |                       |                        |                      |                      |                  |
| Sec  | ction C. Computation of Publi   | ic Support Per        | centage               |                        |                      |                      |                  |
| 14   | Public support percentage for 2022 (I   | ine 6, column (f), d  | ivided by line 11, c  | olumn (f))             |                      | 14                   | 83.37 %          |
|      | Public support percentage from 2021   |                       |                       |                        |                      | 15                   | 79.42 %          |
| 16a  | 33 1/3% support test - 2022. If the o   | organization did no   | t check the box or    | n line 13, and line 1  | 14 is 33 1/3% or m   | ore, check this bo   |                  |
|      | stop here. The organization qualifies   |                       | -                     |                        |                      |                      |                  |
| b    | 33 1/3% support test - 2021. If the o   | organization did no   | t check a box on l    | ine 13 or 16a, and     | line 15 is 33 1/3%   | or more, check thi   | s box            |
|      | and <b>stop here.</b> The organization qual   |                       |                       |                        |                      |                      |                  |
| 17a  | 10% -facts-and-circumstances test   | : - 2022. If the org  | anization did not c   | heck a box on line     | e 13, 16a, or 16b, a | and line 14 is 10% o | or more,         |
|      | and if the organization meets the fact  | s-and-circumstance    | es test, check this   | box and stop he        | re. Explain in Part  | VI how the organiz   | ation            |
|      | meets the facts-and-circumstances te  | est. The organizatio  | n qualifies as a pu   | blicly supported o     | rganization          |                      |                  |
| b    | 10% -facts-and-circumstances test   | -                     |                       |                        |                      |                      | 10% or           |
|      | more, and if the organization meets th  |                       |                       |                        |                      |                      |                  |
|      | organization meets the facts-and-circu  |                       |                       |                        |                      |                      |                  |
| 18   | Private foundation. If the organizatio  | on did not check a    | box on line 13, 16a   | a, 16b, 17a, or 17b    | o, check this box a  |                      |                  |
|      |   |                       |                       |                        |                      | Schedule A           | (Form 990) 2022  |

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| Schedule A ( | Form 990 | ) 2022 |
|--------------|----------|--------|
|--------------|----------|--------|

## YELLOWSTONE VALLEY ANIMAL SHELTER 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.)

| Sec   | ction A. Public Support  |                           | ,                        |                    |                     |                   |                     |
|-------|--|---------------------------|--------------------------|--------------------|---------------------|-------------------|---------------------|
| Cale  | ndar year (or fiscal year beginning in)  | <b>(a)</b> 2018           | <b>(b)</b> 2019          | (c) 2020           | (d) 2021            | (e) 2022          | (f) Total           |
| 1     | Gifts, grants, contributions, and membership fees received. (Do not  |                           |                          |                    |                     |                   |                     |
|       | include any "unusual grants.")   |                           |                          |                    |                     |                   |                     |
| 2     | Gross receipts from admissions,<br>merchandise sold or services per-<br>formed, or facilities furnished in<br>any activity that is related to the<br>organization's tax-exempt purpose |                           |                          |                    |                     |                   |                     |
| 3     | Gross receipts from activities that<br>are not an unrelated trade or bus-<br>iness under section 513   |                           |                          |                    |                     |                   |                     |
| 4     | Tax revenues levied for the organ-<br>ization's benefit and either paid to   |                           |                          |                    |                     |                   |                     |
|       | or expended on its behalf  |                           |                          |                    |                     |                   |                     |
| 5     | The value of services or facilities<br>furnished by a governmental unit to<br>the organization without charge  |                           |                          |                    |                     |                   |                     |
| 6     | Total. Add lines 1 through 5   |                           |                          |                    |                     |                   |                     |
| 7a    | Amounts included on lines 1, 2, and 3 received from disqualified persons   |                           |                          |                    |                     |                   |                     |
|       | Amounts included on lines 2 and 3 received<br>from other than disqualified persons that<br>exceed the greater of \$5,000 or 1% of the<br>amount on line 13 for the year                |                           |                          |                    |                     |                   |                     |
| c     | Add lines 7a and 7b  |                           |                          |                    |                     |                   |                     |
|       | Public support. (Subtract line 7c from line 6.)  |                           |                          |                    |                     |                   |                     |
|       | ndar year (or fiscal year beginning in)  | (a) 2018                  | <b>(b)</b> 2019          | (c) 2020           | (d) 2021            | (e) 2022          | (f) Total           |
|       | Amounts from line 6  |                           |                          |                    | -                   |                   |                     |
| 10a   | Gross income from interest,<br>dividends, payments received on<br>securities loans, rents, royalties,<br>and income from similar sources   |                           |                          |                    |                     |                   |                     |
| b     | Unrelated business taxable income<br>(less section 511 taxes) from businesses  |                           |                          |                    |                     |                   |                     |
|       | acquired after June 30, 1975   |                           |                          |                    |                     |                   |                     |
|       | Add lines 10a and 10b<br>Net income from unrelated business<br>activities not included on line 10b,<br>whether or not the business is  |                           |                          |                    |                     |                   |                     |
| 12    | regularly carried on<br>Other income. Do not include gain<br>or loss from the sale of capital<br>assets (Explain in Part VI.)  |                           |                          |                    |                     |                   |                     |
|       | Total support. (Add lines 9, 10c, 11, and 12.)   |                           |                          |                    |                     |                   |                     |
| 14    | First 5 years. If the Form 990 is for the  | -                         |                          |                    | -                   |                   |                     |
| 0     | check this box and stop here   |                           |                          |                    | <u></u>             |                   |                     |
|       | ction C. Computation of Publi  |                           |                          | (f))               |                     |                   |                     |
|       | Public support percentage for 2022 (I  |                           |                          | .,,                |                     | 15<br>16          | <u>%</u><br>%       |
|       | Public support percentage from 2021<br>ction D. Computation of Invest  |                           |                          |                    |                     |                   | 70                  |
|       | Investment income percentage for 20  |                           |                          | ne 13. column (f)) |                     | 17                | %                   |
|       | Investment income percentage from  |                           |                          |                    |                     | 18                | <u> </u>            |
|       | <b>33 1/3% support tests - 2022.</b> If the  |                           |                          |                    |                     |                   |                     |
|       | more than 33 1/3%, check this box ar   |                           |                          |                    |                     |                   |                     |
| b     | 33 1/3% support tests - 2021. If the   |                           |                          |                    |                     |                   | ó, and              |
|       | line 18 is not more than 33 1/3%, che  | ck this box and <b>st</b> | <b>op here.</b> The orga | nization qualifies | as a publicly suppo | orted organizatio | n                   |
| 20    | Private foundation. If the organization  | n did not check a         | box on line 14, 19       | a, or 19b, check t | his box and see ins |                   |                     |
| 23202 | 23 12-09-22  |                           | 16                       |                    |                     | Schedul           | e A (Form 990) 2022 |

<sup>2022.05000</sup> YELLOWSTONE VALLEY ANIMAL 135242.1

1

2

3a

3b

3c

Yes No

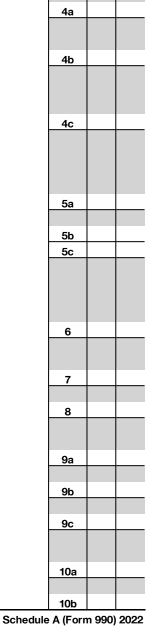
## Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of 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

- 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.)

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## Schedule A (Form 990) 2022 YELLOWSTONE VALLEY ANIMAL SHELTER

| 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       11a       11a       11a       11b       11a       11b       <   | Pa  | t IV Supporting Organizations (continued)   |     |    |
|--|-----|---|-----|----|
| <ul> <li>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?</li> <li>b A family member of a person described on line 11a above?</li> <li>c A 35% controlled entity of a person described on line 11a or 11b above? <i>If</i> "Yes" to <i>line 11a, 11b, or 11c, provide detail in Part VI.</i></li> <li>Section B. Type I Supporting Organizations</li> <li>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 yea? <i>If</i> "No," <i>describe in Part VI how the supported organizations of controlled the organizations, directors, or trustees at all times during the tax yea? If "No," describe in Part VI how the supported organization operate for the benefit of any supported organization? <i>If</i> "Yes," <i>explain in Part VI how providing such benefit carried out the purposes of the supported organization</i>?</i></li> <li>2 Did the organization's directors or trustees during the tax year also a majority of the directors or trustees of each 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 upported organization(s)? <i>If</i> "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supporting organization is directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's upported organization(s)? <i>If</i> "No," describe in Part VI how control or managed the supporting organization supported 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)? <i>If</i> "N</li></ul> |     |   | Yes | No |
| 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         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 operate for the benefit of any supported 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? 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(s) that operated, supervised, or controlled the supporting organization(s) that operated, supervised, or controlled the supporting organization for the benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization is activities. If "No," describe in Part VI how control or trustees of each 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 directors or trustees during the tax year also a majority of t  | 11  | Has the organization accepted a gift or contribution from any of the following persons?   |     |    |
| 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       11c         detail in Part VI.       11c         Section B. Type I Supporting Organizations         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 operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization operate for the benefit of any supported organization operate for the benefit of any supported organization. describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organization operate for the benefit of any 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 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 managed the supporting organization was vested in the same persons that controlled or managed the supportion(s).       1   | а   | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and  |     |    |
| c       A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide       11c         Section B. Type I Supporting Organizations       11c       11c         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 organization operate for the benefit of any supported organization offer the supporting organization.       1         2       Did the organization operated, supervised, or controlled the supporting organization offer that parent out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.       2         3       Did the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's directors or trustees during the tax year also a majority of the directors or management of the supported organization(s)? If "No," describe in Part VI how control or managed the supported organization's directors or trustees during the tax year also a majority of the directors or management of the supported organization(s)? If "No," describe in Part VI how control or managed the supported organization(s)? If "No," describe in Part VI how control or managed the supp   |     | 11c below, the governing body of a supported organization? 11a  |     |    |
| 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 organization operate for the benefit of any supported organization of the supported organization (s) that operated, supervised, or controlled the support 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       Yes No         1       Yes No         2       Yes No         3       Yes No         4       Yes No         5       Yes No         6       Yes No         7       Yes No         9       Yes No         9       Yes No         9       Yes No         9       Yes No         <   | b   | A family member of a person described on line 11a above? 11b  |     |    |
| Section B. Type I Supporting Organizations         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 is 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 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         1       Users of each 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 (s)? If "No," describe in Part VI how control the support organization's supported organization(s)?       1         1       1  | с   | A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide  |     |    |
| 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? <i>If</i> "No," describe <i>in</i> <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. <i>If</i> 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 organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If</i> "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         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)? <i>If</i> "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  |     | detail in Part VI. 11c  |     |    |
| 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? /f "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 organization operate for the benefit of any supported organization other than the supported organization (s) that operated, supervised, or controlled the supporting organization? /f "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supporting organization.       1         2       Section C. Type II Supporting Organizations       2         1       Vere 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 was vested in the same persons that controlled or managed the supported organization was vested in the same persons that controlled or managed       1  | Sec | tion B. Type I Supporting Organizations   |     |    |
| 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? <i>If</i> "No," <i>describe in</i> <b>Part VI</b> <i>how the supported organization(s)</i> 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 organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If</i> "Yes," <i>explain in</i> <b>Part VI</b> <i>how providing such benefit carried out the purposes of the supported organization(s)</i> that operated, <i>supervised, or controlled the supporting organization.</i> <b>2 Section C. Type II Supporting Organizations 4 V</b> <i>how,</i> " <i>describe in</i> <b>Part VI</b> <i>how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>   |     |   | Yes | No |
| Supervised, or controlled the supporting organization.     2       Section C. Type II Supporting Organizations       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).  | -   | 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 <b>Part VI</b> 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 Did the organization operate for the benefit of any supported organization other than the supported |     |    |
| Section C. Type II Supporting Organizations         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).   |     | Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,   |     |    |
| 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).       Yes       No  | 0   |   |     |    |
| <ul> <li>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).</li> </ul>   | Sec | tion C. Type II Supporting Organizations  |     |    |
| or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).   |     |   | Yes | No |
| or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). 1  | 1   | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors  |     |    |
| the supported organization(s).   |     | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control   |     |    |
| the supported organization(s).   |     | or management of the supporting organization was vested in the same persons that controlled or managed  |     |    |
|  |     | the supported organization(s).  |     |    |

|   |  |   | 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). |
|---|---|---------------------|
|   | Show the box next to the method that the organization dood to battery the integral rate root daring the year  | · /                 |

a \_\_\_\_ The organization satisfied the Activities Test. Complete line 2 below.

| b |  | The organization | is the parent o | f each of its sup | oported organizations | 6. Complete line 3 below. |
|---|--|------------------|-----------------|-------------------|-----------------------|---------------------------|
|---|--|------------------|-----------------|-------------------|-----------------------|---------------------------|

| c 🗌 | ] The organization supported a governmental entity | Describe in Part VI how you supported a governmental entity (see instruction | 1 <u>s).</u> |
|-----|--|--|--------------|
|-----|--|--|--------------|

- 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.
- 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.
- **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.** 

**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.* 

2a \_\_\_\_\_\_ 2b \_\_\_\_\_ 3a \_\_\_\_\_ 3b \_\_\_\_\_ Schedule A (Form 990) 2022

Yes No

232025 12-09-22

18

|            |            |      | Functionally Integra |
|------------|------------|------|----------------------|
| Schedule A | (Form 990) | 2022 | YELLOWST             |
|            |            |      |                      |

# YELLOWSTONE VALLEY ANIMAL SHELTER

| 1    | Check here if the organization satisfied the Integral Part Test as a qualify |                 |                          | Part VI). See instruction      |
|------|--|-----------------|--------------------------|--------------------------------|
|      | All other Type III non-functionally integrated supporting organizations mu   |                 |                          | , -                            |
| Sect | ion A - Adjusted Net Income  |                 | (A) Prior Year           | (B) Current Year<br>(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               |                          |                                |
| Sect | ion B - Minimum Asset Amount   |                 | (A) Prior Year           | (B) Current Year<br>(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):            |                 |                          |                                |
| а    | Average monthly value of securities  | 1a              |                          |                                |
| b    | Average monthly cash balances  | 1b              |                          |                                |
| с    | Fair market value of other non-exempt-use assets                             | 1c              |                          |                                |
|      | Total (add lines 1a, 1b, and 1c)   | 1d              |                          |                                |
|      | Discount claimed for blockage or other factors                               |                 |                          |                                |
|      | (explain in detail in Part VI):  |                 |                          |                                |
| 2    | Acquisition indebtedness applicable to non-exempt-use assets                 | 2               |                          |                                |
| 3    | Subtract line 2 from line 1d.  | 3               |                          |                                |
| 4    | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,  |                 |                          |                                |
|      | see instructions).   | 4               |                          |                                |
| 5    | Net value of non-exempt-use assets (subtract line 4 from line 3)             | 5               |                          |                                |
| 6    | Multiply line 5 by 0.035.  | 6               |                          |                                |
| 7    | Recoveries of prior-year distributions                                       | 7               |                          |                                |
| 8    | Minimum Asset Amount (add line 7 to line 6)                                  | 8               |                          |                                |
|      | ion C - Distributable Amount   |                 |                          | Current Year                   |
| 1    | Adjusted net income for prior year (from Section A, line 8, column A)        | 1               |                          |                                |
| 2    | Enter 0.85 of line 1.  | 2               |                          |                                |
| 3    | Minimum asset amount for prior year (from Section B, line 8, column A)       | 3               |                          |                                |
| 4    | Enter greater of line 2 or line 3.   | 4               |                          |                                |
| 5    | Income tax imposed in prior year   | 5               |                          |                                |
| 6    | Distributable Amount. Subtract line 5 from line 4, unless subject to         |                 |                          |                                |
|      | emergency temporary reduction (see instructions).                            | 6               |                          |                                |
| 7    | Check here if the current year is the organization's first as a non-function | ally integrated | Type III supporting orga | nization (see                  |

instructions).

Schedule A (Form 990) 2022

232026 12-09-22

Schedule A (Form 990) 2022

## YELLOWSTONE VALLEY ANIMAL SHELTER Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Secti | ion D - Distributions   |                               |  |    | Current Year                              |
|-------|---|-------------------------------|--|----|---|
| 1     | Amounts paid to supported organizations to accomplish exer      | mpt purposes                  |  | 1  |   |
| 2     | Amounts paid to perform activity that directly furthers exemp   |                               |  |    |   |
|       | organizations, in excess of income from activity                |                               |  |    |   |
| 3     | Administrative expenses paid to accomplish exempt purpose       | es of supported organizations | 6                                      | 3  |   |
| 4     | Amounts paid to acquire exempt-use assets                       |                               |  | 4  |   |
| 5     | Qualified set-aside amounts (prior IRS approval required - pro  | ovide details in Part VI)     |  | 5  |   |
| 6     | Other distributions (describe in Part VI). See instructions.    |                               |  | 6  |   |
| 7     | Total annual distributions. Add lines 1 through 6.              |                               |  | 7  |   |
| 8     | Distributions to attentive supported organizations to which the | ne organization is responsive |  |    |   |
|       | (provide details in Part VI). See instructions.                 | -                             |  | 8  |   |
| 9     | Distributable amount for 2022 from Section C, line 6            |                               |  | 9  |   |
| 10    | Line 8 amount divided by line 9 amount                          |                               |  | 10 |   |
| Sect  | ion E - Distribution Allocations (see instructions)             | (i)<br>Excess Distributions   | (ii)<br>Underdistributions<br>Pre-2022 | 5  | (iii)<br>Distributable<br>Amount for 2022 |
| 1     | Distributable amount for 2022 from Section C, line 6            |                               |  |    |   |
| 2     | Underdistributions, if any, for years prior to 2022 (reason-    |                               |  |    |   |
|       | able cause required - explain in Part VI). See instructions.    |                               |  |    |   |
| 3     | Excess distributions carryover, if any, to 2022                 |                               |  |    |   |
| а     | From 2017   |                               |  |    |   |
| b     | From 2018   |                               |  |    |   |
| с     | From 2019   |                               |  |    |   |
| d     | From 2020   |                               |  |    |   |
| е     | From 2021   |                               |  |    |   |
| f     | Total of lines 3a through 3e                                    |                               |  |    |   |
| g     | Applied to underdistributions of prior years                    |                               |  |    |   |
| h     | Applied to 2022 distributable amount                            |                               |  |    |   |
| i     | Carryover from 2017 not applied (see instructions)              |                               |  |    |   |
| j     | Remainder. Subtract lines 3g, 3h, and 3i from line 3f.          |                               |  |    |   |
| 4     | Distributions for 2022 from Section D,                          |                               |  |    |   |
|       | line 7: \$  |                               |  |    |   |
| a     | Applied to underdistributions of prior years                    |                               |  |    |   |
| b     | Applied to 2022 distributable amount                            |                               |  |    |   |
| c     | Remainder. Subtract lines 4a and 4b from line 4.                |                               |  |    |   |
| 5     | Remaining underdistributions for years prior to 2022, if        |                               |  |    |   |
|       | any. Subtract lines 3g and 4a from line 2. For result greater   |                               |  |    |   |
|       | than zero, explain in Part VI. See instructions.                |                               |  |    |   |
| 6     | Remaining underdistributions for 2022. Subtract lines 3h        |                               |  |    |   |
|       | and 4b from line 1. For result greater than zero, explain in    |                               |  |    |   |
|       | Part VI. See instructions.                                      |                               |  |    |   |
| 7     | Excess distributions carryover to 2023. Add lines 3j            |                               |  |    |   |
|       | and 4c.   |                               |  |    |   |
| 8     | Breakdown of line 7:  |                               |  |    |   |
| a     | Excess from 2018  |                               |  |    |   |
| b     | Excess from 2019  |                               |  |    |   |
| C     | Excess from 2020  |                               |  |    |   |
| d     | Excess from 2021  |                               |  |    |   |
| e     | Excess from 2022  |                               |  |    |   |

Schedule A (Form 990) 2022

| Schedule A     | (Form 990) 2022             | YELLOWSTONE   | VALLEY  | ANIMAL                            | SHELTER                   | 26-1389957 Page 8  |
|----------------|-----------------------------|---|---|-----------------------------------|---------------------------|--|
| Part VI        | Part IV, Section A, lines 1 | , 2, 3b, 3c, 4b, 4c, 5a, 6,<br>lines 2 and 3; Part IV, Se | 9a, 9b, 9c, 11<br>ction E, lines <sup>-</sup> | a, 11b, and 11<br>1c, 2a, 2b, 3a, | and 3b; Part V, Section E | e 17a or 17b; Part III, line 12;<br>3, lines 1 and 2; Part IV, Section C,<br>1; Part V, Section B, line 1e; Part V,<br>7 additional information. |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
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|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
|                |                             |   |   |                                   |                           |  |
| 232028 12-09-2 | 2                           |   | 2   | 1                                 |                           | Schedule A (Form 990) 2022   |

# **Schedule A**

# Identification of Excess Contributions Included on Part II, Line 5

26-1389957

## 2022

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

| Contributor's Name  | Total<br>Contributions | Excess<br>Contributions |
|---|------------------------|-------------------------|
| BETH WAGGONER   | 91,610.                | 22,452.                 |
| DOROTHY WATSON ESTATE                                     | 147,435.               | 78,277.                 |
| PHILLIPS PET FOOD AND SUPPLIES                            | 302,250.               | 233,092.                |
|   |                        |                         |
|   |                        |                         |
|   |                        |                         |
|   |                        |                         |
|   |                        |                         |
|   |                        |                         |
|   |                        |                         |
|   |                        |                         |
|   |                        |                         |
|   |                        |                         |
|   |                        |                         |
|   |                        |                         |
|   |                        |                         |
| Total Excess Contributions to Schedule A, Part II, Line 5 |                        | 333,821.                |

# Schedule B

(Form 990)

Department of the Treasury

#### Internal Revenue Service

Name of the organization

# 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

2022

Employer identification number

|                        | TEDDOWSTONE VALUET ANTMAD SHEDTEN  |  |  |  |  |
|------------------------|--|--|--|--|--|
| Organization type (che | tion type (check one):   |  |  |  |  |
| Filers of:             | Section:   |  |  |  |  |
| Form 990 or 990-EZ     | $\fbox$ 501(c)( 3 ) (enter number) organization                                  |  |  |  |  |
|                        | 4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation |  |  |  |  |

VETTOWCHONE VALLEY ANTMAL CUELDED

| 527 | ' political | organization |  |
|-----|-------------|--------------|--|
|     |             |              |  |

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**

Form 990-PF

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

## Special Rules

X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set in the set of the parts unless totaling the year for an *exclusively* for the parts unless totaling \$5,000 or more during the year for an *exclusively* set in the set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless total set of the parts unless the set of the parts unless the set of the parts unless total set of

**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).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

223452 11-15-22

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24 2022.05000 YELLOWSTONE VALLEY ANIMAL 135242.1

Schedule B (Form 990) (2022)

|                         | i age  |
|-------------------------|--------|
| Employer identification | number |

26-1389957

# YELLOWSTONE VALLEY ANIMAL SHELTER

| Part I          | <b>Contributors</b> (see instructions). Use duplicate copies of Part I if additional space is needed.                            |   |  |  |  |  |
|-----------------|--|---|--|--|--|--|
| (a)<br>No.      | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions                      | (d)<br>Type of contribution  |  |  |  |
|                 | PHILLIPS PET FOOD AND SUPPLIES<br>7225 ENTRYWAY DRIVE<br>BILLINGS, MT 59101  | \$ <u>51,000.</u>                               | Person       Payroll       Noncash       X       (Complete Part II for noncash contributions.)   |  |  |  |
| (a)<br>No.      | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions                      | (d)<br>Type of contribution  |  |  |  |
| 2               | ESTATE OF ESTHER HAAS<br>1300 4TH AVE #111<br>NASHVILLE, TN 37208  | \$ <u> </u>                                     | Person X<br>Payroll<br>Noncash<br>(Complete Part II for<br>noncash contributions.)   |  |  |  |
| (a)<br>No.      | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions                      | (d)<br>Type of contribution  |  |  |  |
| 3<br>(a)<br>No. | FIDELITY & GUARANTY LIFE INSURANCE         PO BOX 81497         LINCOLN, NE 68501         (b)         Name, address, and ZIP + 4 | \$ <u>16,376.</u><br>(c)<br>Total contributions | Person X<br>Payroll<br>Noncash<br>(Complete Part II for<br>noncash contributions.)<br>(d)<br>Type of contribution<br>Person<br>Payroll |  |  |  |
| (a)             | (b)  | \$<br>(c)                                       | Noncash (Complete Part II for<br>noncash contributions.)   |  |  |  |
| No.             | Name, address, and ZIP + 4   | Total contributions                             | Type of contribution         Person  |  |  |  |
| (a)<br>No.      | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions                      | (d)<br>Type of contribution  |  |  |  |
|                 |  | \$  | Person Payroll On Complete Part II for noncash contributions.)   |  |  |  |

Name of organization

| YELLO                        | WSTONE VALLEY ANIMAL SHELTER  | 26-1389957                                      |              |  |  |  |  |
|------------------------------|---|---|--------------|--|--|--|--|
| Part II                      | Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed. |   |              |  |  |  |  |
| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given  | (c)<br>FMV (or estimate)<br>(See instructions.) |              |  |  |  |  |
| 1                            | ANIMAL FOOD   | \$51,00   | 00. 12/31/22 |  |  |  |  |
| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given  | (c)<br>FMV (or estimate)<br>(See instructions.) |              |  |  |  |  |
|                              |   | -<br>-<br>-<br>_ \$                             |              |  |  |  |  |
| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given  | (c)<br>FMV (or estimate)<br>(See instructions.) |              |  |  |  |  |
|                              |   | -<br>-<br>-<br>- \$                             |              |  |  |  |  |
| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given  | (c)<br>FMV (or estimate)<br>(See instructions.) |              |  |  |  |  |
|                              |   | -<br>-<br>-<br>- \$\$                           |              |  |  |  |  |
| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given  | (c)<br>FMV (or estimate)<br>(See instructions.) |              |  |  |  |  |
|                              |   | -<br>-<br>-<br>- \$                             |              |  |  |  |  |
| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given  | (c)<br>FMV (or estimate)<br>(See instructions.) |              |  |  |  |  |
|                              |   | -<br>-<br>-<br>_ \$                             |              |  |  |  |  |

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Schedule B (Form 990) (2022)

## 13491107 755565 135242.0

2022.05000 YELLOWSTONE VALLEY ANIMAL 135242.1

Schedule B (Form 990) (2022) Name of organization

Employer identification number

|                           | B (Form 990) (2022)   |  |                    |                    | Page <b>4</b>                  |  |  |
|---------------------------|---|--|--------------------|--------------------|--------------------------------|--|--|
| Name of c                 | organization  |  |                    |                    | Employer identification number |  |  |
|                           | WSTONE VALLEY ANIMAL SH   |  |                    |                    | 26-1389957                     |  |  |
| Part III                  | Exclusively religious, charitable, etc., contribut<br>from any one contributor. Complete columns (a<br>completing Part III, enter the total of exclusively religious,<br>Use duplicate copies of Part III if additional | a) through (e) and the following charitable, etc., contributions of <b>\$1</b> | line entry. For or | ganizations        |                                |  |  |
| (a) No.<br>from<br>Part I | (b) Purpose of gift   | (c) Use of gi  | ft                 | (d) Desc           | cription of how gift is held   |  |  |
|                           |   |  |                    |                    |                                |  |  |
|                           |   | (e) Transfe  |                    |                    |                                |  |  |
|                           | Transferee's name, address, a   |  |                    | elationship of tra | nsferor to transferee          |  |  |
|                           |   |  |                    |                    |                                |  |  |
| (a) No.                   |   |  |                    | ()) D              |                                |  |  |
| from<br>Part I            | (b) Purpose of gift   | (c) Use of gi  | π<br>              | (d) Desc           | cription of how gift is held   |  |  |
|                           |   |  |                    |                    |                                |  |  |
|                           | (e) Transfer of gift  |  |                    |                    |                                |  |  |
|                           | Transferee's name, address, a   | and ZIP + 4  | Re                 | elationship of tra | nsferor to transferee          |  |  |
|                           |   |  |                    |                    |                                |  |  |
| (a) No.<br>from<br>Part I | (b) Purpose of gift   | (c) Use of gi  | ft                 | (d) Desc           | cription of how gift is held   |  |  |
|                           |   |  |                    |                    |                                |  |  |
|                           | (e) Transfer of gift  |  |                    |                    |                                |  |  |
|                           | Transferee's name, address, a   | and ZIP + 4  | Re                 | elationship of tra | nsferor to transferee          |  |  |
|                           |   |  |                    |                    |                                |  |  |
| (a) No.<br>from<br>Part I | (b) Purpose of gift   | (c) Use of gi  | ft                 | (d) Desc           | cription of how gift is held   |  |  |
|                           |   |  |                    |                    |                                |  |  |
|                           | (e) Transfer of gift  |  |                    |                    |                                |  |  |
|                           | Transferee's name, address, a   | and ZIP + 4  | Re                 | elationship of tra | nsferor to transferee          |  |  |
|                           |   |  |                    |                    |                                |  |  |
| 223454 11-1               | 5.22  |  |                    |                    | Schedule B (Form 990) (2022)   |  |  |

Schedule B (Form 990) (2022)

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Department of the Treasury

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 **Open to Public** Inspection

Internal Revenue Service

| Nam    | e of the organization<br>YELLOWSTONE VALLEY   | ANTMAT. QUE              | יד.יידס               | Employer identification numbe         |
|--------|---|--------------------------|-----------------------|---------------------------------------|
| Pa     |   |                          |                       |                                       |
| Fai    | organization answered "Yes" on Form 990, Part IV, lin   |                          |                       | S OF ACCOUNTS. Complete if the        |
|        |   | (a) Donor ad             | vised funds           | (b) Funda and other appaunts          |
|        |   |                          |                       | (b) Funds and other accounts          |
| 1      | Total number at end of year   |                          |                       |                                       |
| 2      | Aggregate value of contributions to (during year)   |                          |                       |                                       |
| 3      | Aggregate value of grants from (during year)  |                          |                       |                                       |
| 4      | Aggregate value at end of year  |                          |                       |                                       |
| 5      | Did the organization inform all donors and donor advisors in  |                          |                       |                                       |
| -      | are the organization's property, subject to the organization's  |                          |                       |                                       |
| 6      | Did the organization inform all grantees, donors, and donor a   |                          |                       |                                       |
|        | for charitable purposes and not for the benefit of the donor of   |                          |                       | ľ – –                                 |
| Pa     | impermissible private benefit?  |                          |                       | N Dent IV line 7                      |
|        |   |                          |                       | J, Part IV, line 7.                   |
| 1      | Purpose(s) of conservation easements held by the organizati   |                          |                       |                                       |
|        | Preservation of land for public use (for example, recrea  | ition or education)      |                       | of a historically important land area |
|        | Protection of natural habitat   |                          | Preservation          | of a certified historic structure     |
| •      | Preservation of open space  | <b>6</b>                 |                       |                                       |
| 2      | Complete lines 2a through 2d if the organization held a qualitiday of the tax year.                               | fied conservation con    | tribution in the form | Held at the End of the Tax Yea        |
| -      |   |                          |                       |                                       |
| a<br>L | <b>-</b> · · · · · · · · · · ·  |                          |                       |                                       |
| D<br>O |   |                          |                       |                                       |
| C<br>A | Number of conservation easements on a certified historic str  |                          |                       |                                       |
| d      | Number of conservation easements included in (c) acquired a   |                          |                       | 2d                                    |
| 2      | historic structure listed in the National Register<br>Number of conservation easements modified, transferred, rel | loopod ovtinguished      |                       |                                       |
| 3      |   | leased, extil iguisiled, | or terminated by ti   | le organization during the tax        |
| 4      | year<br>Number of states where property subject to conservation eas   | sement is located        |                       |                                       |
| 5      | Does the organization have a written policy regarding the per   | •                        | pection handling o    | —<br>f                                |
| Ŭ      | violations, and enforcement of the conservation easements if  |                          |                       | Yes N                                 |
| 6      | Staff and volunteer hours devoted to monitoring, inspecting,  |                          |                       |                                       |
| •      |   | indira ing or troublerin | ,                     |                                       |
| 7      | Amount of expenses incurred in monitoring, inspecting, hand   | dling of violations, and | d enforcing conserv   | vation easements during the year      |
|        |   | •                        | Ū                     | 0                                     |
| 8      | Does each conservation easement reported on line 2(d) abov  | e satisfy the requiren   | nents of section 17   | 0(h)(4)(B)(i)                         |
|        | and section 170(h)(4)(B)(ii)?   |                          |                       |                                       |
| 9      | In Part XIII, describe how the organization reports conservati  | on easements in its r    | evenue and expens     | se statement and                      |
|        | balance sheet, and include, if applicable, the text of the footr  | note to the organization | on's financial state  | ments that describes the              |
|        | organization's accounting for conservation easements.   |                          |                       |                                       |
| Pa     | t III Organizations Maintaining Collections of  |                          | Freasures, or C       | Other Similar Assets.                 |
|        | Complete if the organization answered "Yes" on Form   |                          |                       |                                       |
| 1a     | If the organization elected, as permitted under FASB ASC 95   | 8, not to report in its  | revenue statement     | and balance sheet works               |
|        | of art, historical treasures, or other similar assets held for put  |                          |                       |                                       |
|        | service, provide in Part XIII the text of the footnote to its finan   |                          |                       |                                       |
| b      | If the organization elected, as permitted under FASB ASC 95   |                          |                       |                                       |
|        | art, historical treasures, or other similar assets held for public  | c exhibition, education  | n, or research in fu  | rtherance of public service,          |
|        | provide the following amounts relating to these items:  |                          |                       |                                       |
|        | (i) Revenue included on Form 990, Part VIII, line 1   |                          |                       |                                       |
|        |   |                          |                       |                                       |
| 2      | If the organization received or held works of art, historical tre   |                          |                       | ial gain, provide                     |
|        | the following amounts required to be reported under FASB A  | -                        |                       |                                       |
| а      | Revenue included on Form 990, Part VIII, line 1   |                          |                       |                                       |
|        | Assets included in Form 990, Part X   |                          |                       |                                       |
| LHA    | For Paperwork Reduction Act Notice, see the Instructions  | s for Form 990.          |                       | Schedule D (Form 990) 202             |

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| Sche       |   | TONE VALLE                      |               |           |                             |            |                         | 26-13      |           |       | <sub>age</sub> 2 |
|------------|---|---------------------------------|---------------|-----------|-----------------------------|------------|-------------------------|------------|-----------|-------|------------------|
| Par        | t III Organizations Maintaining C   | collections of Ar               | t, Histor     | rical T   | Freasures, o                | r Othe     | r Similaı               | r Assets   | (contin   | ued)  |                  |
| 3          | Using the organization's acquisition, accessi                                   | on, and other record            | s, check a    | ny of th  | ne following that           | t make si  | ignificant ι            | use of its |           |       |                  |
|            | collection items (check all that apply):  |                                 |               |           |                             |            |                         |            |           |       |                  |
| а          | Public exhibition   | c                               | <b>1</b> 🗌 Lo | oan or e  | exchange progra             | am         |                         |            |           |       |                  |
| b          | Scholarly research  | e                               | • 🗌 0'        | ther      |                             |            |                         |            |           |       |                  |
| с          | Preservation for future generations   |                                 |               |           |                             |            |                         |            |           |       |                  |
| 4          | Provide a description of the organization's co                                  | ollections and explair          | n how they    | / furthe  | r the organizatio           | on's exer  | npt purpos              | se in Part | XIII.     |       |                  |
| 5          | During the year, did the organization solicit of                                | or receive donations of         | of art, histo | orical tr | easures, or othe            | er similar | assets                  |            | _         |       | _                |
|            | to be sold to raise funds rather than to be ma                                  |                                 |               |           |                             | <u></u>    |                         |            | Yes       |       | No               |
| Par        | t IV Escrow and Custodial Arran   |                                 | ete if the c  | organiza  | ation answered              | "Yes" on   | Form 990                | , Part IV, | ine 9, or |       |                  |
|            | reported an amount on Form 990, Pa  |                                 |               |           |                             |            |                         |            |           |       |                  |
| <b>1</b> a | Is the organization an agent, trustee, custod                                   |                                 | 2             |           |                             |            |                         | _          | ٦         |       | ٦                |
|            | on Form 990, Part X?  |                                 |               |           |                             |            |                         | L          | Yes       |       | No               |
| b          | If "Yes," explain the arrangement in Part XIII                                  | and complete the fol            | llowing tab   | ole:      |                             |            |                         |            | Amount    |       |                  |
|            | De sie sie schole se s  |                                 |               |           |                             |            |                         |            | Amount    |       |                  |
|            | Additions during the year   |                                 |               |           |                             |            |                         |            |           |       |                  |
|            | Additions during the year   |                                 |               |           |                             |            |                         |            |           |       |                  |
| e<br>f     | Distributions during the year   |                                 |               |           |                             |            |                         |            |           |       |                  |
| י<br>2a    | Ending balance<br>Did the organization include an amount on F                   |                                 |               |           |                             |            |                         |            | Yes       |       | No               |
|            | If "Yes," explain the arrangement in Part XIII.                                 |                                 |               |           |                             |            |                         | ∟          |           |       | ]                |
| Par        |   |                                 |               |           |                             |            | 10.                     |            |           |       | <u></u>          |
|            |   | (a) Current year                |               | or year   |                             |            | (d) Three y             | ears back  | (e) Four  | years | back             |
| 1a         | Beginning of year balance   |                                 |               |           |                             |            |                         |            |           | -     |                  |
| b          | Contributions   |                                 |               |           |                             |            |                         |            |           |       |                  |
| с          | Net investment earnings, gains, and losses                                      |                                 |               |           |                             |            |                         |            |           |       |                  |
| d          | Grants or scholarships  |                                 |               |           |                             |            |                         |            |           |       |                  |
| е          | Other expenditures for facilities   |                                 |               |           |                             |            |                         |            |           |       |                  |
|            | and programs  |                                 |               |           |                             |            |                         |            |           |       |                  |
| f          | Administrative expenses   |                                 |               |           |                             |            |                         |            |           |       |                  |
| g          | End of year balance   |                                 |               |           |                             |            |                         |            |           |       |                  |
| 2          | Provide the estimated percentage of the cur                                     | rent year end balance           | e (line 1g,   | column    | n (a)) held as:             |            |                         |            |           |       |                  |
| а          | Board designated or quasi-endowment   |                                 | _%            |           |                             |            |                         |            |           |       |                  |
| b          | Permanent endowment   | %                               |               |           |                             |            |                         |            |           |       |                  |
| С          | Term endowment  | _%                              |               |           |                             |            |                         |            |           |       |                  |
|            | The percentages on lines 2a, 2b, and 2c sho                                     | •                               |               |           |                             |            |                         |            |           |       |                  |
| 3a         | Are there endowment funds not in the posse                                      | ession of the organiza          | ation that a  | are helo  | d and administer            | ed for th  | e                       |            | r         |       |                  |
|            | organization by:  |                                 |               |           |                             |            |                         |            |           | Yes   | No               |
|            | (i) Unrelated organizations   |                                 |               |           |                             |            |                         |            | 3a(i)     |       |                  |
|            | (ii) Related organizations  |                                 |               |           |                             |            |                         |            | 3a(ii)    |       |                  |
| b          | If "Yes" on line 3a(ii), are the related organiza                               |                                 |               |           | R?                          |            |                         |            | 3b        |       |                  |
| 4<br>Dar   | Describe in Part XIII the intended uses of the t VI Land, Buildings, and Equipm |                                 | wment fur     | nds.      |                             |            |                         |            |           |       |                  |
| 1 41       | Complete if the organization answere  |                                 | ) Part IV I   | ine 11s   | See Form 990                | Part X     | line 10                 |            |           |       |                  |
|            |   |                                 | -             |           |                             |            |                         | d          |           |       |                  |
|            | Description of property   | (a) Cost or o<br>basis (investr |               | • •       | ost or other<br>sis (other) |            | ccumulate<br>preciation |            | (d) Bool  | value | 2                |
| 19         | Land  |                                 | ,             |           | ()                          |            |                         |            |           |       |                  |
|            | Buildings   |                                 |               |           | 11,887.                     |            | 2,30                    | 50.        | (         | 9,5   | 27.              |
|            | Leasehold improvements  |                                 |               |           | 47,601.                     |            | 21,60                   |            |           | 5,9   |                  |
|            | Equipment   |                                 |               |           | 300,317.                    |            | 222,12                  |            |           | 3,19  |                  |
|            | Other   |                                 |               |           | 40,000.                     |            | 23,08                   |            |           | 5,91  |                  |
|            | . Add lines 1a through 1e. (Column (d) must e                                   |                                 | X. column     | (B), line | -                           |            |                         |            |           | ),5'  |                  |
|            |   |                                 |               |           | ,                           |            |                         |            |           |       |                  |

Schedule D (Form 990) 2022

232052 09-01-22

| Schedule D                   | (Form 990) 2022                                  | YELLOWSTONE                                       | VALLEY         | ANIMA         | L SHELTER                      | 26-1389957 Page <b>3</b>                                   |
|------------------------------|--|---|----------------|---------------|--------------------------------|--|
| Part VII                     | Investments -                                    | Other Securities.                                 |                |               |                                |  |
|                              | Complete if the org                              | anization answered "Yes"                          | on Form 990, F | Part IV, line | 11b. See Form 990, Part X, li  |  |
| (a) Descrip                  | tion of security or categ                        | JOTY (including name of security)                 | (b) Book       | value         | (c) Method of valuation:       | Cost or end-of-year market value                           |
| (1) Financia                 | al derivatives                                   |   |                |               |                                |  |
| (2) Closely                  | held equity interests                            |   |                |               |                                |  |
| (3) Other                    |  |   |                |               |                                |  |
| (A)                          |  |   |                |               |                                |  |
| (B)                          |  |   |                |               |                                |  |
| (C)                          |  |   |                |               |                                |  |
| (D)                          |  |   |                |               |                                |  |
| (E)                          |  |   |                |               |                                |  |
| (F)                          |  |   |                |               |                                |  |
| (G)                          |  |   |                |               |                                |  |
| (H)                          |  |   |                |               |                                |  |
| Total. (Col. (I<br>Part VIII | b) must equal Form 990<br><b>Investments -</b> I | ), Part X, col. (B) line 12.)<br>Program Related. |                |               |                                |  |
|                              |  |   |                |               | 11c. See Form 990, Part X, li  |  |
| (4)                          | (a) Description of                               | investment  | (b) Book       | value         | (c) Method of valuation:       | : Cost or end-of-year market value                         |
| <u>(1)</u><br>(2)            |  |   |                |               |                                |  |
| (3)                          |  |   |                |               |                                |  |
| (4)                          |  |   |                |               |                                |  |
| (5)                          |  |   |                |               |                                |  |
| (6)                          |  |   |                |               |                                |  |
| (7)                          |  |   |                |               |                                |  |
| (8)                          |  |   |                |               |                                |  |
| (9)                          |  |   |                |               |                                |  |
|                              | b) must equal Form 990                           | ), Part X, col. (B) line 13.)                     |                |               |                                |  |
| Part IX                      | Other Assets.                                    |   |                |               |                                |  |
|                              | Complete if the org                              |   |                | Part IV, line | 11d. See Form 990, Part X, li  |  |
|                              |  | (a)   | Description    |               |                                | (b) Book value   |
| (1)                          |  |   |                |               |                                |  |
| (2)                          |  |   |                |               |                                |  |
| (3)                          |  |   |                |               |                                |  |
| (4)                          |  |   |                |               |                                |  |
| (5)                          |  |   |                |               |                                |  |
| (6)                          |  |   |                |               |                                |  |
| (7)                          |  |   |                |               |                                |  |
| (8)                          |  |   |                |               |                                |  |
| (9)                          |  |   |                |               |                                |  |
| Total. (Colu                 | mn (b) must equal Fo                             | orm 990, Part X, col. (B) line                    | e 15.)         | <u></u>       |                                |  |
| Part X                       | Other Liabilitie                                 |   |                |               | 11 11( O F                     |  |
|                              |  |   | on Form 990, F | Part IV, line | 11e or 11f. See Form 990, Pa   | ,  |
| <u>1.</u>                    |  | escription of liability                           |                |               |                                | (b) Book value   |
|                              | leral income taxes                               |   |                |               |                                |  |
| (2)                          |  |   |                |               |                                |  |
| (3)                          |  |   |                |               |                                |  |
| (4)                          |  |   |                |               |                                |  |
| (5)                          |  |   |                |               |                                |  |
| (6)                          |  |   |                |               |                                |  |
| (7)                          |  |   |                |               |                                |  |
| (8)                          |  |   |                |               |                                |  |
| (9)<br><b>T</b> atat (5.1)   |  |   |                |               |                                |  |
|                              | ., , ,   | , , , ,   | ,              |               |                                |  |
|                              |  |   |                |               | the organization's financial s | statements that reports the has been provided in Part XIII |

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

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| Sche | dule D (Form 990) 2022 YELLOWSTONE VALLEY ANIM                                 | AL SHELTER           | 26-1389957 Page 4 |
|------|--|----------------------|-------------------|
| Par  | t XI Reconciliation of Revenue per Audited Financial Sta                       | tements With Revenue | per Return.       |
|      | Complete if the organization answered "Yes" on Form 990, Part IV, lin          | ne 12a.              |                   |
| 1    | Total revenue, gains, and other support per audited financial statements       |                      |                   |
| 2    | Amounts included on line 1 but not on Form 990, Part VIII, line 12:            |                      |                   |
| а    | Net unrealized gains (losses) on investments                                   | 2a                   |                   |
| b    | Donated services and use of facilities   | 2b                   |                   |
| с    | Recoveries of prior year grants  |                      |                   |
| d    | Other (Describe in Part XIII.)   | 2d                   |                   |
| е    | Add lines 2a through 2d  |                      | 2e                |
| 3    | Subtract line 2e from line 1   |                      |                   |
| 4    | Amounts included on Form 990, Part VIII, line 12, but not on line 1:           |                      |                   |
| а    | Investment expenses not included on Form 990, Part VIII, line 7b               | 4a                   |                   |
| b    | Other (Describe in Part XIII.)   | 4b                   |                   |
| С    | Add lines 4a and 4b  |                      |                   |
| 5    | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12, | <u>)</u>             |                   |
| Pa   | t XII Reconciliation of Expenses per Audited Financial Sta                     | •                    | es per Return.    |
|      | Complete if the organization answered "Yes" on Form 990, Part IV, lin          |                      |                   |
| 1    | Total expenses and losses per audited financial statements                     |                      | 1                 |
| 2    | Amounts included on line 1 but not on Form 990, Part IX, line 25:              | 1 1                  |                   |
| а    | Donated services and use of facilities   | 2a                   |                   |
| b    | Prior year adjustments   | <b>2</b> b           |                   |
| С    | Other losses   |                      |                   |
| d    | Other (Describe in Part XIII.)   | 2d                   |                   |
| е    | Add lines <b>2a</b> through <b>2d</b>  |                      |                   |
| 3    | Subtract line 2e from line 1   |                      |                   |
| 4    | Amounts included on Form 990, Part IX, line 25, but not on line 1:             | 1 1                  |                   |
| а    | Investment expenses not included on Form 990, Part VIII, line 7b               |                      |                   |
| b    | Other (Describe in Part XIII.)   | 4b                   |                   |
| С    | Add lines 4a and 4b  |                      |                   |
| 5    | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 1  | 8.)                  |                   |
| Pa   | t 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.

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## SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

# **Noncash Contributions**

OMB No. 1545-0047

2022 Open to Public Inspection

Employer identification number

26-1389957

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

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

Name of the organization

## YELLOWSTONE VALLEY ANIMAL SHELTER

| Pa  | rt | I Types of Property                                |                                      |  |  |   |         |     |    |
|-----|----|--|--------------------------------------|--|--|---|---------|-----|----|
|     |    |  | <b>(a)</b><br>Check if<br>applicable | <b>(b)</b><br>Number of<br>contributions or<br>items contributed | (c)<br>Noncash contribution<br>amounts reported on<br>Form 990, Part VIII, line 1g | (d)<br>Method of de<br>noncash contribu | etermin | •   | s  |
| 1   | А  | Art - Works of art                                 |                                      |  | , , <b></b>  |   |         |     |    |
| 2   |    | Art - Historical treasures                         |                                      |  |  |   |         |     |    |
| 3   |    | Art - Fractional interests                         |                                      |  |  |   |         |     |    |
| 4   |    | Books and publications                             |                                      |  |  |   |         |     |    |
| 5   |    | Clothing and household goods                       |                                      |  |  |   |         |     |    |
| 6   |    | Cars and other vehicles                            |                                      |  |  |   |         |     |    |
| 7   |    | Boats and planes                                   |                                      |  |  |   |         |     |    |
| 8   |    | ntellectual property                               |                                      |  |  |   |         |     |    |
| 9   | s  | Securities - Publicly traded                       |                                      |  |  |   |         |     |    |
| 10  |    | Securities - Closely held stock                    |                                      |  |  |   |         |     |    |
| 11  |    | Securities - Partnership, LLC, or                  |                                      |  |  |   |         |     |    |
|     |    | rust interests                                     |                                      |  |  |   |         |     |    |
| 12  | s  | Securities - Miscellaneous                         |                                      |  |  |   |         |     |    |
| 13  |    | Qualified conservation contribution -              |                                      |  |  |   |         |     |    |
|     | Н  | Historic structures                                |                                      |  |  |   |         |     |    |
| 14  | Q  | Qualified conservation contribution - Other        |                                      |  |  |   |         |     |    |
| 15  | R  | Real estate - Residential                          |                                      |  |  |   |         |     |    |
| 16  | R  | Real estate - Commercial                           |                                      |  |  |   |         |     |    |
| 17  |    | Real estate - Other                                |                                      |  |  |   |         |     |    |
| 18  |    | Collectibles                                       |                                      |  |  |   |         |     |    |
| 19  |    | Food inventory                                     |                                      |  |  |   |         |     |    |
| 20  |    | Drugs and medical supplies                         |                                      |  |  |   |         |     |    |
| 21  | Т  | Taxidermy  |                                      |  |  |   |         |     |    |
| 22  | Н  | Historical artifacts                               |                                      |  |  |   |         |     |    |
| 23  | S  | Scientific specimens                               |                                      |  |  |   |         |     |    |
| 24  | А  | Archeological artifacts                            |                                      |  |  |   |         |     |    |
| 25  | 0  | Dther ( <u>PET FOOD</u> )                          | Х                                    | 1  | 51,000.  | FAIR MARKET                             | VA]     | LUE |    |
| 26  | 0  | Other ()   |                                      |  |  |   |         |     |    |
| 27  | 0  | Other ()   |                                      |  |  |   |         |     |    |
| 28  |    | Other ( )  |                                      |  |  |   |         |     |    |
| 29  | Ν  | Number of Forms 8283 received by the organization  | ation during                         | g the tax year for c   | ontributions   |   |         |     |    |
|     | fc | or which the organization completed Form 828       | 3, Part V, D                         | onee Acknowledg  | ement  |   |         |     |    |
|     |    |  |                                      |  |  |   |         | Yes | No |
| 30a |    | During the year, did the organization receive by   |                                      |  |  |   |         |     |    |
|     |    | nust hold for at least 3 years from the date of th |                                      | ntribution, and whi  | ch isn't required to be used t   | or                                      |         |     |    |
|     |    | exempt purposes for the entire holding period?     |                                      |  |  |   | 30a     |     | X  |
|     |    | f "Yes," describe the arrangement in Part II.      |                                      |  |  |   |         |     |    |
| 31  |    | Does the organization have a gift acceptance po    |                                      |  |  | ions?                                   | 31      |     | X  |
| 32a |    | Does the organization hire or use third parties o  | r related or                         | ganizations to soli  | cit, process, or sell noncash  |   |         |     | 37 |
|     |    | contributions?                                     |                                      |  |  |   | 32a     |     | X  |
|     |    | f "Yes," describe in Part II.                      |                                      |  |  |   |         |     |    |
| 33  | lf | f the organization didn't report an amount in co   | olumn (c) for                        | r a type of property   | for which column (a) is chec   | ked,                                    |         |     |    |

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2022

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| Schedule M     | (Form 990) 2022                      | YELLOWSTO      | NE VALLEY                               | ANIMAL          | SHELTER             | 26-1389957  | Page <b>2</b> |
|----------------|--------------------------------------|----------------|---|-----------------|---------------------|---|---------------|
| Part II        | Supplemental<br>is reporting in Part | Information. F | Provide the inform<br>number of contrib | nation required | by Part I. lines 30 | b, 32b, and 33, and whether the organiza<br>ived, or a combination of both. Also comp | tion          |
|                |                                      |                |   |                 |                     |   |               |
|                |                                      |                |   |                 |                     |   |               |
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|                |                                      |                |   |                 |                     |   |               |
| 232142 09-09-2 | 22                                   |                |   | 2.0             |                     | Schedule M (Form  | 990) 2022     |

SCHEDULE O (Form 990)

## 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. 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.



26-1389957

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

YELLOWSTONE VALLEY ANIMAL SHELTER

PROVIDING COMPASSIONATE AND HIGH-QUALITY CARE, EDUCATION, AND RESOURCES

TO THE COMMUNITY.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

REUNITE LOST PETS WITH THEIR OWNERS, BUT THEY'VE ALSO EXPANDED MANY OF

THEIR PUBLIC SERVICES. FROM OBEDIENCE CLASSES TO LOW-COST VETERINARY

SERVICES FOR OWNED ANIMALS, A FREE PET FOOD & SUPPLY PANTRY, TO SUMMER

CAMPS FOR CHILDREN - IT IS YVAS'S VISION TO BUILD A COMMUNITY WHERE

EVERY ANIMAL IS CARED FOR. IN 2022 YVAS FACILITATED 2,469 ADOPTIONS,

REUNITED 1,103 LOST PETS, SENT 612 ANIMALS TO FOSTER HOMES, SPAYED &

NEUTERED 1,793 SHELTER ANIMALS, IN ADDITION TO PROVIDING SPAY & NEUTER

SERVICES FOR 368 OWNED PETS AT PUBLIC CLINICS.

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

A COPY OF THE 990 WAS PRESENTED TO THE BOARD BEFORE FILING.

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

THE ORGANIZATION ANNUALLY REVIEWS THE CONFLICT ON INTEREST POLICY FOR

COMPLIANCE.

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

BOARD OF DIRECTORS SETS COMPENSATION UPON INITIAL HIRING OF EMPLOYEES AT

OPENING DATE. FOR ANY EMPLOYEES HIRED SINCE THAT DATE, WAGES ARE COMPARED

WITH SIMILAR ORGANIZATIONS IN THE STATE OF MONTANA. RAISES ARE SUGGESTED

BY THE EXECUTIVE DIRECTOR AND REVIEWED AND APPROVED BY THE BOARD OF

 LHA
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 Schedule O (Form 990) 2022

 232211
 10-28-22
 Schedule O (Form 990) 2022

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| Schedule O (Form 990) 202 | 22          |        |        |         | Page                                      |
|---------------------------|-------------|--------|--------|---------|---|
| Name of the organization  | YELLOWSTONE | VALLEY | ANIMAL | SHELTER | Employer identification number 26-1389957 |
| DIRECTORS.                |             |        |        |         |   |
|                           |             |        |        |         |   |
|                           |             |        |        |         |   |

FORM 990, PART VI, SECTION C, LINE 18:

THE ORGANIZATION MAKES FORM 1023 AND 990 AVAILABLE TO THE PUBLIC UPON

REQUEST.

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS

AVAILABLE TO THE PUBLIC UPON REQUEST.

Schedule O (Form 990) 2022

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