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 able:	C Name of organization		D Employer identification nu	mber
ldress ange	YELLOWSTONE VALLEY ANIMAL SHELTER			
ime ange	Doing business as		26-1389957	
tial turn turn/ turn/ min- ed	Number and street (or P.O. box if mail is not delivered to street address) 1735 MONAD RD	Room/suite	E Telephone number 406-294-7387	
min- ed nended urn	City or town, state or province, country, and ZIP or foreign postal code BILLINGS, MT 59104		G Gross receipts \$ 1, H(a) Is this a group return	214
plica- n nding	F Name and address of principal officer: TRINITI HALVERSON SAME AS C ABOVE		for subordinates? H(b) Are all subordinates included?	Yes 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.) (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 WHERE THEY CAN RECUPERATE BEFORE BEING MEDICALLY CLEARED FOR ADOPTION.
	ANIMALS ARE FULLY VETTED PRIOR TO ADOPTION, RECEIVING THEIR AGE-APPROPRIATE VACCINATIONS, MICROCHIPS, AND ARE SPAYED/NEUTERED.
	QUICKLY REUNITE LOST PETS WITH THEIR FAMILIES WHILE FINDING NEW, LOVING HOMES FOR ANY UNCLAIMED OR SURRENDERED PETS. ALL OF THE SHELTER'S
	DEPARTMENT, AND LAUREL POLICE DEPARTMENT TO PROVIDE CARE FOR LOST & 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 IN MONTANA, INTAKING OVER 5,000 ANIMALS ANNUALLY. YVAS MAINTAINS
4a	revenue, if any, for each program service reported. (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. 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. 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 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 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> 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
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2022.05000 YELLOWSTONE VALLEY ANIMAL 135242.1

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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)
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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 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] 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

26-1389957 Page 6

7

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) Name and title	(B) Average hours per	Average Position		an	<b>(D)</b> Reportable compensation	<b>(E)</b> Reportable compensation	<b>(F)</b> Estimated amount of		
	week (list any hours for related organizations below line)	stee or director	Institutional trustee	Offlicer	Highest compensated	,	from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations
(1) TRINITI HALVERSON 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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232007 12-13-22

	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 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 loyee	ıer				organizations		ons	
		line)	Indiv	Insti	Officer	Key e	Highest compensated 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) Name and business	address	NIC						<b>(B)</b> Description of s	ervices	C	<b>(C</b>	•) 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)

232008 12-13-22

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 and Other Similar Amounts	1				1a 45					
Gra					1b					
ts, An			Fundraising events		1c					
Gif ilar			• · · ·	·····	1d	341,612.				
ns, Sim			Government grants (contr		1e	541,012.				
utio er (		t	All other contributions, gifts,			162 120				
Oth			similar amounts not included		1f	<u>462,430.</u> 51,000.				
ont 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 Revenue			LICENSE SALES	i		900099	26,167.			
ר Si enu			BOARDING		~	900099	15,207.			
ran 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 b								
ellaneo evenue										
Miscellaneous Revenue		с 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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Page **9** 

26-1389957

YELLOWSTONE VALLEY ANIMAL SHELTER

Do	Check if Schedule O contains a respons	(A)	(B) Program service	(C)	(D)
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising 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> 4,511
10 1-1	Payroll taxes		44,3/3•	4,003.	±,JII
1	Fees for services (nonemployees):				
a b	Management	654.		654.	
		16,308.		16,308.	
c d	<b>V</b>	10,500.		10,500.	
e 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				
 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 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

11

232010 12-13-22

13491107 755565 135242.0

YELLOWSTONE	$\mathbf{v}$ λττ $\mathbf{v}\mathbf{v}$	λΝΤΜΛΤ	פטדי חדס
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> Beginning of year		<b>(B)</b> 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. 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 Inspection
 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). (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 Yes	ng document? 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- ization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3	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
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## 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, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or bus- iness under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
	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, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is						
12	regularly carried on Other income. Do not include gain or loss from the sale of capital 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 16	<u>%</u> %
	Public support percentage from 2021 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		
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<sup>2022.05000</sup> YELLOWSTONE VALLEY ANIMAL 135242.1

1

2

3a

3b

3c

Yes No

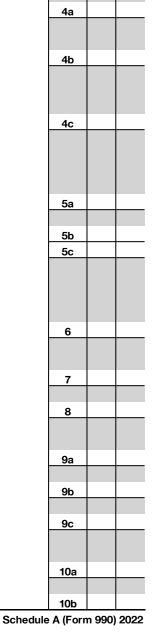
## Part IV Supporting Organizations

(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.
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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

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			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 (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 (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) Excess Distributions	(ii) Underdistributions Pre-2022	5	(iii) Distributable 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, lines 2 and 3; Part IV, Se	9a, 9b, 9c, 11 ction E, lines <sup>-</sup>	a, 11b, and 11 1c, 2a, 2b, 3a,	and 3b; Part V, Section E	e 17a or 17b; Part III, line 12; 3, lines 1 and 2; Part IV, Section C, 1; Part V, Section B, line 1e; Part V, 7 additional information.
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 Contributions	Excess 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

13491107 755565 135242.0

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) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
	PHILLIPS PET FOOD AND SUPPLIES 7225 ENTRYWAY DRIVE BILLINGS, MT 59101	\$ <u>51,000.</u>	Person       Payroll       Noncash       X       (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
2	ESTATE OF ESTHER HAAS 1300 4TH AVE #111 NASHVILLE, TN 37208	\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
3 (a) No.	FIDELITY & GUARANTY LIFE INSURANCE         PO BOX 81497         LINCOLN, NE 68501         (b)         Name, address, and ZIP + 4	\$ <u>16,376.</u> (c) Total contributions	Person X Payroll Noncash (Complete Part II for noncash contributions.) (d) Type of contribution Person Payroll			
(a)	(b)	\$ (c)	Noncash (Complete Part II for noncash contributions.)			
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution         Person			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) 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) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)					
1	ANIMAL FOOD	\$51,00	00. 12/31/22				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)					
		- - - _ \$					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)					
		- - - - \$					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)					
		- - - - \$\$					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)					
		- - - - \$					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)					
		- - - _ \$					

25

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 from any one contributor. Complete columns (a completing Part III, enter the total of exclusively religious, 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. from 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 Part I	(b) Purpose of gift	(c) Use of gi	π 	(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. from 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. from 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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26 2022.05000 YELLOWSTONE VALLEY ANIMAL 135242.1

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 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 L	<b>-</b> · · · · · · · · · · ·			
D O				
C 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 Number of conservation easements modified, transferred, rel	loopod ovtinguished		
3		leased, extil iguisiled,	or terminated by ti	le organization during the tax
4	year 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	— 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

232051 09-01-22

27 2022.05000 YELLOWSTONE VALLEY ANIMAL 135242.1

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 f	Distributions during the year										
י 2a	Ending balance 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 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 basis (investr		• •	ost or other sis (other)		ccumulate 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 Part VIII	b) must equal Form 990 <b>Investments -</b> I	), Part X, col. (B) line 12.) 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> (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) <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

232053 09-01-22

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.

232054 09-01-22

## 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> Check if applicable	<b>(b)</b> Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of de 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

232141 09-09-22

Schedule M	(Form 990) 2022	YELLOWSTO	NE VALLEY	ANIMAL	SHELTER	26-1389957	Page <b>2</b>
Part II	Supplemental is reporting in Part	Information. F	Provide the inform number of contrib	nation required	by Part I. lines 30	b, 32b, and 33, and whether the organiza ived, or a combination of both. Also comp	tion
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
 For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 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

232212 10-28-22