# tax return **2023**



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| Form <b>990</b> |
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|-----------------|

# **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.



Department of the Treasury Internal Revenue Service

| AF                        | or the           | e 2023 calendar year, or tax year beginning and  | ending        |                              |                               |
|---------------------------|------------------|--|---------------|------------------------------|-------------------------------|
| B c<br>a                  | heck if pplicabl | c Name of organization   |               | D Employer identific         | cation number                 |
|                           | Addre<br>chang   | YELLOWSTONE VALLEY ANIMAL SHELTER  |               |                              |                               |
|                           | Name<br>chang    |  |               | 26-138995                    | 57                            |
|                           | Initial          |  | Room/suite    | E Telephone number           |                               |
|                           |                  | 406-294-7  |               |                              |                               |
|                           | termin<br>ated   | City or town, state or province, country, and ZIP or foreign postal code   |               | G Gross receipts \$          | 2,430,342.                    |
|                           | Amen             |  |               | H(a) Is this a group re      | turn                          |
|                           | Applic tion      | <sup>a-</sup> F Name and address of principal officer: TRINITI HALVERSON   |               | for subordinates             |                               |
|                           | pendir           | <sup>19</sup> SAME AS C ABOVE  |               | H(b) Are all subordinates in | cluded? Yes No                |
| <u>I</u> T                | ax-ex            | empt status: 🗴 501(c)(3) 🗌 501(c) ( ) (insert no.) 🗌 4947(a)(1)  | or 🗌 527      | If "No," attach a            | list. See instructions        |
|                           | Vebsi            |  |               | H(c) Group exemption         | n number                      |
|                           |                  | organization: 🚺 Corporation 📄 Trust 📄 Association 📄 Other  | L Year        | of formation: 2007 N         | State of legal domicile: MT   |
| Pa                        | rt I             | Summary  |               |                              |                               |
| Ð                         |                  | Briefly describe the organization's mission or most significant activities: YELLO  |               |                              |                               |
| uc.                       |                  | SHELTER IS DEDICATED TO STRENGTHENING THE  |               |                              |                               |
| Governance                | 2                | Check this box if the organization discontinued its operations or dispos   | sed of more   | I I                          | ets.                          |
| Ň                         |                  |  |               |                              | <u> </u>                      |
|                           |                  | Number of independent voting members of the governing body (Part VI, line 1b)  |               |                              | 7                             |
| es                        |                  | Total number of individuals employed in calendar year 2023 (Part V, line 2a)   |               |                              | 54                            |
| Activities &              |                  | Total number of volunteers (estimate if necessary)   |               |                              | 126                           |
| Act                       |                  |  |               |                              | 0.                            |
|                           | b                | Net unrelated business taxable income from Form 990-T, Part I, line 11   |               |                              | 0.                            |
|                           |                  |  |               | Prior Year<br>804,042.       | Current Year                  |
| an                        |                  | Contributions and grants (Part VIII, line 1h)  |               | 400,825.                     | <u>1,992,442.</u><br>391,265. |
| Revenue                   |                  | Program service revenue (Part VIII, line 2g)   |               | 1,706.                       | 4,783.                        |
| Be                        |                  | Investment income (Part VIII, column (A), lines 3, 4, and 7d)  |               | -237.                        | 16,396.                       |
|                           |                  | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   |               | 1,206,336.                   | 2,404,886.                    |
|                           |                  | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)<br>Grants and similar amounts paid (Part IX, column (A), lines 1-3) |               | 0.                           | 0.                            |
|                           |                  | Benefits paid to or for members (Part IX, column (A), line 4)  |               | 0.                           | 0.                            |
|                           |                  | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  |               | 727,885.                     | 879,551.                      |
| Expenses                  |                  | Professional fundraising fees (Part IX, column (A), line 11e)  |               | 0.                           | 0.                            |
| ben                       |                  | Total fundraising expenses (Part IX, column (D), line 25) 79, 22   | 95.           |                              |                               |
| Ĕ                         |                  | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)   |               | 414,910.                     | 540,029.                      |
|                           |                  | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)  |               | 1,142,795.                   | 1,419,580.                    |
|                           |                  | Revenue less expenses. Subtract line 18 from line 12   |               | 63,541.                      | 985,306.                      |
| or                        |                  |  | Be            | ginning of Current Year      | End of Year                   |
| t Assets or<br>d Balances | 20               | Total assets (Part X, line 16)   |               | 805,147.                     | 1,795,203.                    |
| t As:<br>d Ba             | 21               | Total liabilities (Part X, line 26)  |               | 6,206.                       | 10,956.                       |
| EN                        | 22               | Net assets or fund balances. Subtract line 21 from line 20   |               | 798,941.                     | 1,784,247.                    |
|                           | nrt II           | Signature Block  |               |                              |                               |
| Und                       | er pena          | Ities of perjury, I declare that I have examined this return, including accompanying schedules   | s and stateme | ents, and to the best of my  | knowledge and belief, it is   |
| true,                     | correc           | t, and complete. Declaration of preparer (other than officer) is based on all information of wh  | nich preparer | has any knowledge.           |                               |
|                           |                  |  |               |                              |                               |
| Sig                       | า                | Signature of officer   |               | Date                         |                               |

| Sign       | Signature of officer  |                      | Da      | ate                        |  |  |  |  |  |
|------------|---|----------------------|---------|----------------------------|--|--|--|--|--|
| Here       | TRINITI HALVERSON, DIRECTO  | DR                   |         |                            |  |  |  |  |  |
|            | Type or print name and title  |                      |         |                            |  |  |  |  |  |
|            | Print/Type preparer's name  | Preparer's signature | Date    | Check PTIN                 |  |  |  |  |  |
| Paid       | DANIEL MILLER   | DANIEL MILLER        | 04/02/2 | 24 self-employed P00031554 |  |  |  |  |  |
| Preparer   | Firm's name <b>PINION</b> , <b>LLC</b>  |                      | Fi      | rm's EIN 48-0567703        |  |  |  |  |  |
| Use Only   | Firm's address 402 N BROADWAY, 47   | TH FLOOR             |         |                            |  |  |  |  |  |
|            | BILLINGS, MT 59101 Phone no. 406-245-5136   |                      |         |                            |  |  |  |  |  |
| May the II | RS discuss this return with the preparer shown abo  | ve? See instructions |         | X Yes No                   |  |  |  |  |  |
| LHA For    | HA For Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23 Form 990 (2023) |                      |         |                            |  |  |  |  |  |

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

|    | Form <b>990</b> (202  |
|----|---|
| 4e | Total program service expenses 1,119,881.   |
| 4d | Other program services (Describe on Schedule O.)<br>(Expenses \$ including grants of \$ ) (Revenue \$ )   |
|    |   |
|    |   |
|    |   |
|    |   |
| 4c | (Code:) (Expenses \$ including grants of \$) (Revenue \$)   |
|    |   |
|    |   |
|    |   |
|    |   |
|    |   |
|    | NOT ONLY DOES YVAS HELP TO FACILITATE ADOPTIONS OF HOMELESS ANIMALS AND         (Code:       ) (Expenses \$ including grants of \$ ) (Revenue \$  |
|    | ANIMALS WHO ARE UNDERAGE, SICK, OR INJURED ENTER YVAS'S FOSTER PROGRAM<br>WHERE THEY CAN RECUPERATE BEFORE BEING MEDICALLY CLEARED FOR ADOPTION.  |
|    | ANIMALS ARE FULLY VETTED PRIOR TO ADOPTION, RECEIVING THEIR<br>AGE-APPROPRIATE VACCINATIONS, MICROCHIPS, AND ARE SPAYED/NEUTERED.   |
|    | QUICKLY REUNITE LOST PETS WITH THEIR FAMILIES WHILE FINDING NEW, LOVING<br>HOMES FOR ANY UNCLAIMED OR SURRENDERED PETS. ALL OF THE SHELTER'S  |
|    | DEPARTMENT, AND LAUREL POLICE DEPARTMENT TO PROVIDE CARE FOR LOST &<br>TRANSITIONING ANIMALS IN THE COMMUNITY. YVAS'S MAIN GOALS ARE TO   |
|    | IN MONTANA, INTAKING OVER 5,000 ANIMALS ANNUALLY. YVAS MAINTAINS<br>CONTRACTS WITH THE CITY OF BILLINGS, YELLOWSTONE COUNTY SHERIFF'S   |
|    | (Code:) (Expenses \$1,119,881. including grants of \$) (Revenue \$ |
|    | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.  |
| 4  | Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.  |
|    | Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No If "Yes," describe these changes on Schedule O.   |
|    | prior Form 990 or 990-EZ? Yes X No.   |
| 2  | Did the organization undertake any significant program services during the year which were not listed on the  |
|    | HUMAN-ANIMAL BOND BY PROVIDING COMPASSIONATE AND HIGH-QUALITY CARE,<br>EDUCATION, AND RESOURCES TO THE COMMUNITY.   |
|    | YELLOWSTONE VALLEY ANIMAL SHELTER IS DEDICATED TO STRENGTHENING THE   |
| 1  | Briefly describe the organization's mission:  |

| <b>—</b> | 000 | (0000) |
|----------|-----|--------|
| ⊢orm     | 990 | (2023) |

|       |   |            | Yes | No       |
|-------|---|------------|-----|----------|
| 1     | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?   |            |     |          |
|       | If "Yes," complete Schedule A   | 1          | X   |          |
| 2     | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions   | 2          | 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          |     | _X_      |
| 4     | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect  |            |     |          |
|       | during the tax year? If "Yes," complete Schedule C, Part II   | 4          |     | X        |
| 5     | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or  |            |     |          |
|       | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III   | 5          |     | X        |
| 6     | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to   |            |     | 37       |
| _     | 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          |     | <u> </u> |
| 8     | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete  |            |     | 37       |
| _     | Schedule D, Part III  | 8          |     | X        |
| 9     | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for   |            |     |          |
|       | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?   |            |     | 37       |
|       | If "Yes," complete Schedule D, Part IV  | 9          |     | <u> </u> |
| 10    | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments  |            |     | v        |
|       | or in quasi-endowments? If "Yes," complete Schedule D, Part V   | 10         |     | X        |
| 11    | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,   |            |     |          |
|       | as applicable.  |            |     |          |
| а     | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,   |            | v   |          |
|       | Part VI   | 11a        | X   |          |
| D     | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total  | 446        |     | х        |
| -     | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII   | 11b        |     |          |
| C     | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total   | 110        |     | х        |
| d     | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII  | 11c        |     |          |
| a     | 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   | 444        |     | х        |
| •     | Part X, line 16? <i>If</i> "Yes," <i>complete Schedule D, Part IX</i><br>Did the organization report an amount for other liabilities in Part X, line 25? <i>If</i> "Yes," <i>complete Schedule D, Part X</i>  | 11d<br>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)? <i>If "Yes," complete Schedule D, Part X</i> | 11f        |     | х        |
| 102   | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete   |            |     |          |
| 12a   |   | 12a        |     | х        |
| h     | Schedule D, Parts XI and XII  | 120        |     |          |
| 5     | 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         |     | X        |
|       | Did the organization maintain an office, employees, or agents outside of the United States?   | 14a        |     | X        |
|       | 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        |     | х        |
| 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         |     | х        |
| 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         |     | х        |
| 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         | х   |          |
| 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         |     | Х        |
| 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         |     | Х        |
| 20a   | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H   | 20a        |     | Х        |
|       | 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         |     | Х        |
| 32003 | 3 12-21-23  | Form       | 990 | (2023)   |

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332003 12-21-23

2023.03030 YELLOWSTONE VALLEY ANIMAL 135242.1

| Form  | 990 | (2023) |
|-------|-----|--------|
| FUIII | 330 | 120201 |

| 22     | Did the exception report more than \$5,000 of grants or other excitance to or far demostic individuals on  |      | Yes | No       |
|--------|--|------|-----|----------|
| 22     | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on<br>Part IX, column (A), line 22, if "Year" complete School is a long if the long if the                    | 22   |     | x        |
| 23     | Part IX, column (A), line 2? <i>If</i> "Yes," <i>complete Schedule I, Parts I and III</i><br>Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current |      |     | - 23     |
| 20     | 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  |     |          |
|        | 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   |      |     | 37       |
|        | 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  | 051  |     | x        |
| 06     | Schedule L, Part I   | 25b  |     | <u> </u> |
| 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%  |      |     |          |
|        |  | 26   |     | x        |
| 27     | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,  | 20   |     |          |
|        | 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        |
| С      | 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 X      |
| 29     | Did the organization receive more than \$25,000 in noncash 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<br>X   |
| 31     | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I   | 31   |     |          |
| 32     | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete   | 32   |     | x        |
| 33     | Schedule N, Part II<br>Did the organization own 100% of an entity disregarded as separate from the organization under Regulations  | 32   |     | - 23     |
| 55     | 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        |
|        | 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?   |      | х   |          |
| Par    | Note: All Form 990 filers are required to complete Schedule O           t V         Statements Regarding Other IRS Filings and Tax Compliance  | 38   | Δ   | <u> </u> |
|        | Check if Schedule O contains a response or note to any line in this Part V   |      |     |          |
|        |  |      | Yes | No       |
| 1a     | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 10  |      |     |          |
| b      | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b   |      |     |          |
| c      | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming   |      |     |          |
|        | (gambling) winnings to prize winners?  | 1c   | Х   |          |
| 332004 | 12-21-23   | Form | 990 | (2023)   |

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2023.03030 YELLOWSTONE VALLEY ANIMAL 135242.1

| Form   | 990 (2023) YELLOWSTONE VALLEY ANIMAL SHELTER 26-1389  | 957      | Р   | Page 5   |  |
|--------|---|----------|-----|----------|--|
| 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 54   |          | v   |          |  |
|        | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  | 2b       | X   | x        |  |
|        | Did the organization have unrelated business gross income of \$1,000 or more during the year?   | 3a<br>2h |     |          |  |
|        | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O   | 3b       |     | <u> </u> |  |
| 48     | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a farcing country (such as a back account account or other financial account)? | 4a       |     | x        |  |
| h      | financial account in a foreign country (such as a bank account, securities account, or other financial account)?<br>If "Yes," enter the name of the foreign country   | 4a       |     |          |  |
| b      | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).   |          |     |          |  |
| 52     | 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       |     | <u> </u> |  |
|        | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit   |          |     | <u> </u> |  |
| - U    | 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).   |          |     |          |  |
|        | 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        |  |
|        | 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  |          |     |          |  |
|        | 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      | g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?  |          |     |          |  |
| 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      | <b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  |          |     |          |  |
| 10     | Section 501(c)(7) organizations. Enter:   |          |     |          |  |
|        | Initiation fees and capital contributions included on Part VIII, line 12  | 4        |     |          |  |
| b      | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities   | -        |     |          |  |
| 11     | Section 501(c)(12) organizations. Enter:  |          |     |          |  |
|        | Gross income from members or shareholders 11a   | -        |     |          |  |
| b      | Gross income from other sources. (Do not net amounts due or paid to other sources against   |          |     |          |  |
| 40     | amounts due or received from them.)   | 1.0      |     |          |  |
|        | 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   |          |     |          |  |
| 13     | Section 501(c)(29) qualified nonprofit health insurance issuers.<br>Is the organization licensed to issue qualified health plans in more than one state?  | 13a      |     |          |  |
| a      | <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.  | 154      |     |          |  |
| h      | 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  |          |     |          |  |
| c      | Enter the amount of reserves on hand  | 1        |     |          |  |
|        | Did the organization receive any payments for indoor tanning services during the tax year?  | 14a      |     | x        |  |
|        | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O   | 14b      |     |          |  |
|        | 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.   |          |     |          |  |
| 332005 | 12-21-23  | Form     | 990 | (2023)   |  |

#### 13570402 755565 135242.0

<sup>5</sup> 2023.03030 YELLOWSTONE VALLEY ANIMAL 135242.1

| <pre>v officer, director, trustee, or key employee have a family relationship or a business relationship with any other<br/>director, trustee, or key employee?<br/>organization delegate control over management duties customarily performed by or under the direct supervision<br/>ers, directors, trustees, or key employees to a management company or other person?<br/>organization make any significant changes to its governing documents since the prior Form 990 was filed?<br/>organization become aware during the year of a significant diversion of the organization's assets?<br/>organization have members or stockholders?<br/>organization have members, stockholders, or other persons who had the power to elect or appoint one or<br/>members of the governing body?<br/><i>y</i> governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or<br/>s other than the governing body?<br/><i>y</i> governance unterporteneously document the meetings held or written actions undertaken during the year by the following:<br/>verning body?<br/>organization contemporaneously document the meetings held or written actions undertaken during the year by the following:<br/>verning body?<br/>on mittee with authority to act on behalf of the governing body?<br/>e any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the<br/>ation's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i><br/><b>. Policies</b> <i>(This Section B requests information about policies not required by the Internal Revenue Code.)</i><br/>organization have local chapters, branches, or affiliates?<br/>" did the organization have written policies and procedures governing the activities of such chapters, affiliates,<br/>anches to ensure their operations are consistent with the organization's exempt purposes?</pre>   | 2<br>3<br>4<br>5<br>6<br>7a<br>7b<br>8a<br>8b<br>9<br>9  | X<br>X<br>X<br>Yes  |  |
|--|--|---|--|
| organization delegate control over management duties customarily performed by or under the direct supervision<br>ers, directors, trustees, or key employees to a management company or other person?<br>organization make any significant changes to its governing documents since the prior Form 990 was filed?<br>organization become aware during the year of a significant diversion of the organization's assets?<br>organization have members or stockholders?<br>organization have members, stockholders, or other persons who had the power to elect or appoint one or<br>members of the governing body?<br><i>q</i> governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or<br>s other than the governing body?<br>organization contemporaneously document the meetings held or written actions undertaken during the year by the following:<br>verning body?<br>ommittee with authority to act on behalf of the governing body?<br>e any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the<br>ation's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i><br><b>Policies</b> <i>(This Section B requests information about policies not required by the Internal Revenue Code,)</i><br>" did the organization have written policies and procedures governing the activities of such chapters, affiliates,   | 3<br>4<br>5<br>6<br>7a<br>7b<br>8a<br>8b<br>9<br>9   | X   |  |
| ers, directors, trustees, or key employees to a management company or other person?<br>organization make any significant changes to its governing documents since the prior Form 990 was filed?<br>organization become aware during the year of a significant diversion of the organization's assets?<br>organization have members or stockholders?<br>organization have members, stockholders, or other persons who had the power to elect or appoint one or<br>members of the governing body?<br>// governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or<br>s other than the governing body?<br>// governi | 4<br>5<br>6<br>7a<br>7b<br>8a<br>8b<br>9<br>9  | X   | X<br>X<br>X<br>X<br>X                        |
| organization make any significant changes to its governing documents since the prior Form 990 was filed?<br>organization become aware during the year of a significant diversion of the organization's assets?<br>organization have members or stockholders?<br>organization have members, stockholders, or other persons who had the power to elect or appoint one or<br>members of the governing body?<br>/ governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or<br>s other than the governing body?<br>/ governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or<br>s other than the governing body?<br>/ organization contemporaneously document the meetings held or written actions undertaken during the year by the following:<br>/ verning body?<br>/ ormittee with authority to act on behalf of the governing body?<br>/ any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the<br>ation's mailing address? <i>If</i> "Yes," <i>provide the names and addresses on Schedule O</i><br>/ <b>Policies</b> <i>(This Section B requests information about policies not required by the Internal Revenue Code.)</i><br>// organization have local chapters, branches, or affiliates?<br>// did the organization have written policies and procedures governing the activities of such chapters, affiliates,   | 4<br>5<br>6<br>7a<br>7b<br>8a<br>8b<br>9<br>9  | X   | X<br>X<br>X<br>X<br>X                        |
| organization become aware during the year of a significant diversion of the organization's assets?<br>organization have members or stockholders?<br>organization have members, stockholders, or other persons who had the power to elect or appoint one or<br>members of the governing body?<br>/ governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or<br>s other than the governing body?<br>organization contemporaneously document the meetings held or written actions undertaken during the year by the following:<br>verning body?<br>ormittee with authority to act on behalf of the governing body?<br>e any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the<br>ation's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i><br><b>Policies</b> <i>(This Section B requests information about policies not required by the Internal Revenue Code.)</i><br>organization have local chapters, branches, or affiliates?<br>" did the organization have written policies and procedures governing the activities of such chapters, affiliates,  | 5<br>6<br>7a<br>7b<br>8a<br>8b<br>9<br>9   | X   | X<br>X<br>X<br>X                             |
| organization have members or stockholders?<br>organization have members, stockholders, or other persons who had the power to elect or appoint one or<br>members of the governing body?<br>/ governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or<br>s other than the governing body?<br>organization contemporaneously document the meetings held or written actions undertaken during the year by the following:<br>verning body?<br>ormmittee with authority to act on behalf of the governing body?<br>e any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the<br>ration's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i><br><b>Policies</b> <i>(This Section B requests information about policies not required by the Internal Revenue Code.)</i><br>" did the organization have local chapters, branches, or affiliates?  | 6<br>7a<br>7b<br>8a<br>8b<br>9<br>10a<br>10b   | X   | X<br>X<br>X                                  |
| organization have members, stockholders, or other persons who had the power to elect or appoint one or<br>nembers of the governing body?<br>/ governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or<br>s other than the governing body?<br>organization contemporaneously document the meetings held or written actions undertaken during the year by the following:<br>verning body?<br>ormmittee with authority to act on behalf of the governing body?<br>e any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the<br>ration's mailing address? <i>If</i> "Yes," <i>provide the names and addresses on Schedule O</i><br><b>Policies</b> <i>(This Section B requests information about policies not required by the Internal Revenue Code.)</i><br>" did the organization have local chapters, branches, or affiliates?   | 7a<br>7b<br>8a<br>8b<br>9  | X   | X  |
| are bernore decisions of the organization reserved to (or subject to approval by) members, stockholders, or so ther than the governing body? borganization contemporaneously document the meetings held or written actions undertaken during the year by the following: verning body? borganization contemporaneously document the meetings held or written actions undertaken during the year by the following: verning body? borganization contemporaneously document the meetings held or written actions undertaken during the year by the following: verning body? borganization contemporaneously document the governing body? borganizetion, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the ration's mailing address? <i>If</i> "Yes," <i>provide the names and addresses on Schedule O</i> <b>Policies</b> ( <i>This Section B requests information about policies not required by the Internal Revenue Code.</i> ) organization have local chapters, branches, or affiliates? " did the organization have written policies and procedures governing the activities of such chapters, affiliates,  | 7b<br>8a<br>8b<br>9  | X   | X  |
| governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or     s other than the governing body?     organization contemporaneously document the meetings held or written actions undertaken during the year by the following:     verning body?     momittee with authority to act on behalf of the governing body?     any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the     ration's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>Policies</b> <i>(This Section B requests information about policies not required by the Internal Revenue Code.)</i> organization have local chapters, branches, or affiliates?     " did the organization have written policies and procedures governing the activities of such chapters, affiliates,  | 7b<br>8a<br>8b<br>9  | X   | X  |
| s other than the governing body?<br>organization contemporaneously document the meetings held or written actions undertaken during the year by the following:<br>verning body?<br>ommittee with authority to act on behalf of the governing body?<br>e any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the<br>ration's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i><br><b>Policies</b> <i>(This Section B requests information about policies not required by the Internal Revenue Code.)</i><br>organization have local chapters, branches, or affiliates?<br>" did the organization have written policies and procedures governing the activities of such chapters, affiliates,   | 8a<br>8b<br>9<br>10a<br>10b  | X   | No   |
| organization contemporaneously document the meetings held or written actions undertaken during the year by the following: verning body? committee with authority to act on behalf of the governing body? e any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the ration's mailing address? If "Yes," provide the names and addresses on Schedule O Policies (This Section B requests information about policies not required by the Internal Revenue Code.) organization have local chapters, branches, or affiliates? " did the organization have written policies and procedures governing the activities of such chapters, affiliates,  | 8a<br>8b<br>9<br>10a<br>10b  | X   | X  |
| verning body?<br>ommittee with authority to act on behalf of the governing body?<br>e any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the<br>ation's mailing address? <i>If</i> "Yes," <i>provide the names and addresses on Schedule O</i><br><b>Policies</b> ( <i>This Section B requests information about policies not required by the Internal Revenue Code.</i> )<br>organization have local chapters, branches, or affiliates?<br>" did the organization have written policies and procedures governing the activities of such chapters, affiliates,  | 8b<br>9<br>10a<br>10b  | X   | No   |
| organization have local chapters, branches, or affiliates?     " did the organization have written policies and procedures governing the activities of such chapters, affiliates,  | 8b<br>9<br>10a<br>10b  | X   | No   |
| e any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the<br>ation's mailing address? <i>If</i> "Yes," <i>provide the names and addresses on Schedule O</i>  | 9<br>10a<br>10b  |   | X<br>No                                      |
| ation's mailing address? If "Yes," provide the names and addresses on Schedule O<br>Policies (This Section B requests information about policies not required by the Internal Revenue Code.)<br>organization have local chapters, branches, or affiliates?<br>" did the organization have written policies and procedures governing the activities of such chapters, affiliates,   | 10a<br>10b   | Yes   | No   |
| Policies (This Section B requests information about policies not required by the Internal Revenue Code.) organization have local chapters, branches, or affiliates? " did the organization have written policies and procedures governing the activities of such chapters, affiliates,   | 10a<br>10b   | Yes   | No   |
| organization have local chapters, branches, or affiliates?<br>" did the organization have written policies and procedures governing the activities of such chapters, affiliates,   | 10b  | Yes   |  |
| did the organization have written policies and procedures governing the activities of such chapters, affiliates,   | 10b  | Tes   | X  |
| did the organization have written policies and procedures governing the activities of such chapters, affiliates,   | 10b  |   | Λ  |
|  |  |   |  |
| anches to ensure their operations are consistent with the organization's exempt purposes?  |  |   |  |
|  |  | X   |  |
| e organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  | 11a  | ~   |  |
| be on Schedule O the process, if any, used by the organization to review this Form 990.  | 10   | х   |  |
| organization have a written conflict of interest policy? If "No," go to line 13  | 12a  | X   |  |
| ficers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?   | 12b  |   |  |
| organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe   | 10   | v   |  |
| edule O how this was done  | 12c  | X   | X  |
| organization have a written whistleblower policy?  | 13   |   | X  |
| organization have a written document retention and destruction policy?   | 14   |   |  |
| process for determining compensation of the following persons include a review and approval by independent   |  |   |  |
| s, comparability data, and contemporaneous substantiation of the deliberation and decision?  | 45   | x   |  |
| anization's CEO, Executive Director, or top management official  | 15a  |   | X  |
| fficers or key employees of the organization   | 15b  |   |  |
| to line 15a or 15b, describe the process on Schedule O. See instructions.  |  |   |  |
| organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a  |  |   | v  |
| entity during the year?  | 16a  |   | X  |
| " did the organization follow a written policy or procedure requiring the organization to evaluate its participation   |  |   |  |
| venture arrangements under applicable federal tax law, and take steps to safeguard the organization's  |  |   |  |
| t status with respect to such arrangements?  | 16b  |   |  |
| Disalagura   |  |   |  |
| Disclosure   |  |   | <u> </u>                                     |
| e states with which a copy of this Form 990 is required to be filed NONE   | s only)  | availat   | ble  |
| e states with which a copy of this Form 990 is required to be filed <b>NONE</b><br>n 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3):  |  |   |  |
| e states with which a copy of this Form 990 is required to be filed <b>NONE</b><br>to 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3))<br>lic inspection. Indicate how you made these available. Check all that apply.   |  |   |  |
| e states with which a copy of this Form 990 is required to be filed <u>NONE</u><br>a 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3):<br>lic inspection. Indicate how you made these available. Check all that apply.<br>Dwn website Another's website X Upon request Other (explain on Schedule O)  | d financ   | cial  |  |
| e states with which a copy of this Form 990 is required to be filed <b>NONE</b><br>a 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3))<br>lic inspection. Indicate how you made these available. Check all that apply.<br>Dwn website Another's website X Upon request Other <i>(explain on Schedule O)</i><br>be on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and  |  |   |  |
| e states with which a copy of this Form 990 is required to be filed <u>NONE</u><br>a 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3))<br>lic inspection. Indicate how you made these available. Check all that apply.<br>Dwn website <u>Another's website</u> <u>X</u> Upon request <u>Other (explain on Schedule O)</u><br>be on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and<br>ents available to the public during the tax year.   |  |   |  |
| e states with which a copy of this Form 990 is required to be filed NONE     form 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3))     lic inspection. Indicate how you made these available. Check all that apply.     Own website Another's website X Upon request Other (explain on Schedule O)     be on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and     ents available to the public during the tax year.     he name, address, and telephone number of the person who possesses the organization's books and records   |  |   |  |
| e states with which a copy of this Form 990 is required to be filed <u>NONE</u><br>a 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3))<br>lic inspection. Indicate how you made these available. Check all that apply.<br>Down website Another's website X Upon request Other ( <i>explain on Schedule O</i> )<br>be on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and<br>ents available to the public during the tax year.<br>The name, address, and telephone number of the person who possesses the organization's books and records<br><b>ORGANIZATION</b> – $406-657-8226$  |  |   |  |
| e states with which a copy of this Form 990 is required to be filed NONE     form 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3))     lic inspection. Indicate how you made these available. Check all that apply.     Own website Another's website X Upon request Other (explain on Schedule O)     be on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and     ents available to the public during the tax year.     he name, address, and telephone number of the person who possesses the organization's books and records   |  | 000   | (202   |
| e s  | vn website Another's website X Upon request Other <i>(explain on Schedule O)</i><br>on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and<br>the available to the public during the tax year. | wn website Another's website $X$ Upon request Other (explain on Schedule O)<br>e on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and finance<br>ints available to the public during the tax year.<br>e name, address, and telephone number of the person who possesses the organization's books and records<br>DRGANIZATION - 406-657-8226<br>MONAD RD, BILLINGS, MT 59104 | where we |

#### YELLOWSTONE VALLEY ANIMAL SHELTER

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

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 0.

Form 990 (2023)

26-1389957 Page 6

7

1a

X

Yes No

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

Check if Schedule O contains a response or note to any line in this Part VI
Section A. Governing Body and Management

| Form 990 | (2023) |
|----------|--------|
|----------|--------|

| Part VII | Со | mpensation of Officers, | Directors, | Trustees, | Key Employees, | Highest Comp | ensated |
|----------|----|-------------------------|------------|-----------|----------------|--------------|---------|
|          | Em | ployees, and Independe  | ent Contra | ctors     |                |              |         |

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 al of the organization s current key employees, it also see the instructions to definition of key employee.

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

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

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

| (A)<br>Name and title                       | (B)<br>Average<br>hours per  | box              | (C)<br>Position<br>o not check more than one<br>x, unless person is both an<br>ficer and a director/trustee) |           |   |                     | n an | <b>(D)</b><br>Reportable<br>compensation                    | <b>(E)</b><br>Reportable<br>compensation                      | <b>(F)</b><br>Estimated<br>amount of  |
|---|--|------------------|--|-----------|---|---------------------|------|---|---|---|
|   | week<br>(list any<br>hours for<br>related<br>organizations<br>below<br>line) | stee or director | Institutional trustee  | Officer D |   | Highest compensated |      | from<br>the<br>organization<br>(W-2/1099-MISC/<br>1099-NEC) | from related<br>organizations<br>(W-2/1099-MISC/<br>1099-NEC) | other<br>compensation<br>from the<br>organization<br>and related<br>organizations |
| (1) TRINITI HALVERSON<br>EXECUTIVE DIRECTOR | 40.00  |                  |  | x         |   |                     |      | 83,473.   | 0.  | 3,821.  |
| (2) STACEY FROST                            | 2.00   |                  |  |           |   |                     |      | 00,170  |   | 5,021.  |
| SECRETARY                                   |  | х                |  | x         |   |                     |      | 0.  | 0.  | 0.  |
| (3) KATIE HUSO                              | 2.00   |                  |  |           |   |                     |      |   |   |   |
| PRESIDENT                                   |  | х                |  | x         |   |                     |      | 0.  | 0.  | 0.  |
| (4) STEVEN DURRETT                          | 2.00   |                  |  |           |   |                     |      |   |   |   |
| TREASURER                                   |  | Х                |  | Х         |   |                     |      | 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.  |
|   |  |                  |  |           |   |                     |      |   |   |   |
|   |  |                  |  |           | - |                     |      |   |   |   |
|   |  |                  |  |           |   |                     |      |   |   |   |
|   |  |                  |  |           |   |                     |      |   |   |   |
|   |  |                  |  |           |   |                     |      |   |   |   |
|   |  |                  |  |           |   |                     |      |   |   |   |
|   |  |                  |  |           |   |                     |      |   |   |   |
|   |  |                  |  |           |   |                     |      |   |   |   |
|   |  |                  |  |           |   |                     |      |   |   |   |
|   |  |                  |  |           |   |                     |      |   |   |   |
|   |  |                  |  |           |   |                     |      |   |   |   |
|   |  |                  |  |           |   |                     |      |   |   |   |
|   |  |                  | -  |           |   |                     |      |   |   |   |
|   |  | -                |  |           |   |                     |      |   |   |   |
|   |  |                  | -  |           | - | -                   |      |   |   |   |
|   |  | -                |  |           |   |                     |      |   |   |   |
| 222007 12 01 22                             | I  | I                | I  | I         | L | I                   |      | 1   |   | Eorm <b>990</b> (2023)  |

332007 12-21-23

Form 990 (2023)

13570402 755565 135242.0

2023.03030 YELLOWSTONE VALLEY ANIMAL 135242.1

7

|      | 990 (2023) YELLOWSTO                                  | ONE VALL             | ιΕΥ                           | A                    | NI       | MA           | L                               | SH     | IELTER                    | 26-13             | 1899            | 957     | Pa       | age <b>8</b> |
|------|---|----------------------|-------------------------------|----------------------|----------|--------------|---------------------------------|--------|---------------------------|-------------------|-----------------|---------|----------|--------------|
| Par  | VII Section A. Officers, Directors, Trus              | tees, Key Emp        | ploy                          | ees,                 | and      | l Hig        | ghes                            | t C    | ompensated Employee       | s (continued)     |                 |         |          |              |
|      | (A)   | (B)                  |                               |                      | (0       | C)           |                                 |        | (D)                       | (E)               |                 |         | (F)      |              |
|      | Name and title  | Average              |                               |                      | Posi     | ition        |                                 |        | Reportable                | Reportable        |                 | Fs      | timate   | ed           |
|      |   | hours per            |                               |                      |          |              | than o<br>s both                |        | compensation              | compensatio       | n l             |         | ount     |              |
|      |   | 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 c<br>loyee                  | ıer    |                           |                   |                 | orga    | anizatio | ons          |
|      |   | line)                | Indiv                         | Insti                | Officer  | Key e        | Highest compensated<br>employee | Former |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   | $\rightarrow$   |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   | $ \rightarrow $ |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
| 1h   | Subtotal  |                      |                               |                      |          |              |                                 |        | 83,473.                   |                   | 0.              |         | 3,82     | 21.          |
|      | Subtotal<br>Total from continuation sheets to Part VI |                      |                               |                      |          |              |                                 |        | 0.                        |                   | 0.              |         | 5,01     | 0.           |
|      |   |                      |                               |                      |          |              |                                 |        | 83,473.                   |                   | 0.              |         | 3,82     |              |
|      | Total (add lines 1b and 1c)                           |                      |                               |                      |          |              |                                 |        |                           | 200 - (           |                 |         | 5,02     | <u> </u>     |
| 2    | Total number of individuals (including but n          | ot limited to th     | ose                           | liste                | d ab     | ove          | ) who                           | o re   | eceived more than \$100,  | JUU of reportable |                 |         |          | 0            |
|      | compensation from the organization                    |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         | V        | 0            |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   | ſ               |         | 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       |          | X            |
| 4    | For any individual listed on line 1a, is the su       |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      | and related organizations greater than \$150          | ,000? If "Yes,       | " со                          | mple                 | ete S    | Sche         | dule                            | J f    | or such individual        |                   |                 | 4       |          | X            |
| 5    | Did any person listed on line 1a receive or a         |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      | rendered to the organization? If "Yes." com           | plete Schedule       | e J fo                        | or su                | ch r     | bers         | on .                            |        |                           |                   |                 | 5       |          | Х            |
| Sect | ion B. Independent Contractors                        |                      |                               |                      | ·        |              |                                 |        |                           |                   |                 |         |          |              |
| 1    | Complete this table for your five highest co          | mpensated ind        | epe                           | nder                 | nt cc    | ontra        | actor                           | s th   | nat received more than \$ | 100.000 of comp   | ensat           | ion fro | m        |              |
|      | the organization. Report compensation for t           |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      | (A)   | inte etalentaitai ye |                               |                      | <u>g</u> |              |                                 |        | (B)                       |                   |                 | (0      | :)       |              |
|      | Name and business                                     | address              | NC                            | ONE                  | :        |              |                                 |        | Description of s          | ervices           | C               |         | nsatio   | า            |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 | -      |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
|      |   |                      |                               |                      |          |              |                                 |        |                           |                   |                 |         |          |              |
| 2    | Total number of independent contractors (in           | ncluding but no      | ot lin                        | nited                | to t     | ~            |                                 | ted    | above) who received mo    | ore than          |                 |         |          |              |
|      | \$100,000 of compensation from the organiz            | zation               |                               |                      |          | 0            | )                               |        |                           |                   |                 |         | 000      |              |

Form **990** (2023)

332008 12-21-23

| Form 9  |        |  | VALLEY AND            | MAL SHELTE                 | SR                | 26-1389          | 957 Page 9                           |
|---|--------|--|-----------------------|----------------------------|-------------------|------------------|--------------------------------------|
| Part  | : VIII |  |                       |                            |                   |                  |                                      |
|   |        | Check if Schedule O contains a response                | e or note to any line | e in this Part VIII<br>(A) | (B)               | (C)              | (D)                                  |
|   |        |  |                       | Total revenue              | Related or exempt | Unrelated        | Revenue excluded                     |
|   |        |  |                       |                            | function revenue  | business revenue | from tax under<br>sections 512 - 514 |
| <i>6 6</i>  | 1 0    | Federated campaigns                                    |                       |                            |                   |                  |                                      |
| Contributions, Gifts, Grants<br>and Other Similar Amounts |        |  |                       |                            |                   |                  |                                      |
| ũ Đ   |        | Membership dues     1b       Fundraising events     1c |                       |                            |                   |                  |                                      |
| fts,  |        | Related organizations 1d                               |                       |                            |                   |                  |                                      |
| ja<br>Jila  |        | Government grants (contributions) 1e                   | 343,188.              |                            |                   |                  |                                      |
| Sin   |        | All other contributions, gifts, grants, and            | 010/2001              |                            |                   |                  |                                      |
| her   | •      |  | ,649,254.             |                            |                   |                  |                                      |
| G   | g      | Noncash contributions included in lines 1a-1f          | 36,000.               |                            |                   |                  |                                      |
| ong   | -      | Total. Add lines 1a-1f                                 |                       | 1,992,442.                 |                   |                  |                                      |
| <u> </u>  |        |  | Business Code         |                            |                   |                  |                                      |
| a   | 2 a    | ADOPTION REVENUE                                       | 900099                | 391,265.                   | 391,265.          |                  |                                      |
| , vic   |        |  |                       |                            |                   |                  |                                      |
| Ser   | c      |  |                       |                            |                   |                  |                                      |
| E Sel   | d      |  |                       |                            |                   |                  |                                      |
| Program Service<br>Revenue                                | е      |  |                       |                            |                   |                  |                                      |
| Pr  | f      | All other program service revenue                      |                       |                            |                   |                  |                                      |
|   |        | Total. Add lines 2a-2f                                 |                       | 391,265.                   |                   |                  |                                      |
|   | 3      | Investment income (including dividends, inter          |                       |                            |                   |                  |                                      |
|   |        | other similar amounts)                                 |                       | 4,783.                     |                   |                  | 4,783.                               |
|   | 4      | Income from investment of tax-exempt bond              |                       |                            |                   |                  |                                      |
|   | 5      | Royalties  |                       |                            |                   |                  |                                      |
|   |        | (i) Real   | (ii) Personal         |                            |                   |                  |                                      |
|   | 6 a    | Gross rents 6a   |                       |                            |                   |                  |                                      |
|   | b      | Less: rental expenses 6b                               |                       |                            |                   |                  |                                      |
|   | с      | Rental income or (loss) 6c                             |                       |                            |                   |                  |                                      |
|   | d      | Net rental income or (loss)                            |                       |                            |                   |                  |                                      |
|   | 7 a    | Gross amount from sales of (i) Securities              | (ii) Other            |                            |                   |                  |                                      |
|   |        | assets other than inventory <b>7a</b>                  |                       |                            |                   |                  |                                      |
|   | b      | Less: cost or other basis                              |                       |                            |                   |                  |                                      |
| an  |        | and sales expenses 7b                                  |                       |                            |                   |                  |                                      |
| venue   | с      | Gain or (loss) 7c                                      |                       |                            |                   |                  |                                      |
| Re  | d      | Net gain or (loss)                                     |                       |                            |                   |                  |                                      |
| Other   | 8 a    | Gross income from fundraising events (not              |                       |                            |                   |                  |                                      |
| ð   |        | including \$ of  |                       |                            |                   |                  |                                      |
|   |        | contributions reported on line 1c). See                |                       |                            |                   |                  |                                      |
|   |        | Part IV, line 18                                       |                       |                            |                   |                  |                                      |
|   |        | Less: direct expenses8                                 | b                     |                            |                   |                  |                                      |
|   |        | Net income or (loss) from fundraising events           |                       |                            |                   |                  |                                      |
|   | 9 a    | Gross income from gaming activities. See               |                       |                            |                   |                  |                                      |
|   |        | Part IV, line 19                                       |                       |                            |                   |                  |                                      |
|   |        | Less: direct expenses9                                 | b                     |                            |                   |                  |                                      |
|   |        | Net income or (loss) from gaming activities            | ·····                 |                            |                   |                  |                                      |
| 1   | 10 a   | Gross sales of inventory, less returns                 | 41 050                |                            |                   |                  |                                      |
|   |        |  | a 41,852.             |                            |                   |                  |                                      |
|   |        |  | ы 25,456.             | 16 206                     | 16 206            |                  |                                      |
| $\rightarrow$   | С      | Net income or (loss) from sales of inventory           | Business Code         | 16,396.                    | 16,396.           |                  |                                      |
| sn  |        |  | Business Code         |                            |                   |                  |                                      |
|   | 11 a   |  |                       |                            |                   |                  |                                      |
| Miscellaneous<br><u>Revenue</u><br>L                      | b      |  |                       |                            |                   |                  |                                      |
| sce<br>Be   | c      |  |                       |                            |                   |                  |                                      |
|   |        | All other revenue                                      |                       |                            |                   |                  |                                      |
| Ξ   |        |  | I                     |                            |                   |                  |                                      |
|   |        | Total. Add lines 11a-11d                               |                       | 2,404,886.                 | 407,661.          | 0.               | 4,783.                               |

9

YELLOWSTONE VALLEY ANIMAL SHELTER

#### Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) Check if Schedule O contains a response or note to any line in this Part IX **(D)** Fundraising (C) Management and general expenses (B) (A) Do not include amounts reported on lines 6b, Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses 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 Benefits paid to or for members 4 5 Compensation of current officers, directors, 89,089. 53,453. 17,818. 17,818. trustees, and key employees Compensation not included above to disqualified 6 persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 669,747. 578,362. 46,964. 44,421. Other salaries and wages 7 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 56,058. 52,545. 1,593. 1,920. Other employee benefits 9 64,657. 54,136. 5,385. 5,136. 10 Payroll taxes 11 Fees for services (nonemployees): Management а 6,243. 6,243. b Legal 11,840. 11,840. С Accounting Lobbying d Professional fundraising services. See Part IV, line 17 е Investment management fees f Other. (If line 11g amount exceeds 10% of line 25, g 130,561. 130,561. column (A), amount, list line 11g expenses on Sch 0.) 6,205. 6,205. Advertising and promotion 12 113,332. 103,332. 10,000. Office expenses 13 Information technology 14 15 Royalties 26,396. 26,396. 16 Occupancy 4,385. 4,385. 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 20 Interest Payments to affiliates 21 30,518. 30,518. Depreciation, depletion, and amortization 22 28,969. 28,969. 23 Insurance Other expenses. Itemize expenses not covered 24 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.) 112,021. 112,021. ANIMAL CARE а LICENSE REVENUE SPLIT 34,440. 34,440. h 32,041. 32,041. MISCELLANEOUS С 1,842. 1,842. VETERINARIAN d 1,236. 1.236. e All other expenses 1,419,580. 1,119,881. 220,404. 79,295. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization 26 reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

332010 12-21-23

10 2023.03030 YELLOWSTONE VALLEY ANIMAL 135242.1

Form 990 (2023)

13570402 755565 135242.0

| orm 990<br><b>Part X</b>  | (2023) YELLOWSTONE VA                                | чпред       | ANTMAL SHELT      | ΔK                              | 20-       | 1389957 Page 11           |  |
|---|--|-------------|-------------------|---------------------------------|-----------|---------------------------|--|
|   | Check if Schedule O contains a response or not       | e to any li | ne in this Part X |                                 |           |                           |  |
|   |  |             |                   | <b>(A)</b><br>Beginning of year |           | <b>(B)</b><br>End of year |  |
| 1   | Cash - non-interest-bearing                          |             |                   | 330,766.                        | 1         | 776,749.                  |  |
| 2   | Savings and temporary cash investments               |             |                   | 181,870.                        | 2         | 13,007                    |  |
| 3   | Pledges and grants receivable, net                   |             |                   |                                 | 3         |                           |  |
| 4   | Accounts receivable, net                             |             |                   | 161,893.                        | 4         | 900,588                   |  |
| 5   | Loans and other receivables from any current or      |             |                   |                                 |           |                           |  |
|   | trustee, key employee, creator or founder, subs      |             |                   |                                 |           |                           |  |
|   | controlled entity or family member of any of the     |             |                   |                                 | 5         |                           |  |
| 6   | Loans and other receivables from other disquali      |             |                   |                                 |           |                           |  |
|   | under section 4958(f)(1)), and persons described     |             |                   |                                 | 6         |                           |  |
| ω 7   | Notes and loans receivable, net                      |             |                   |                                 | 7         |                           |  |
| Assets  | Inventories for sale or use                          |             |                   |                                 | 8         |                           |  |
| ¥ 9   | <b>–</b>   |             |                   |                                 | 9         |                           |  |
|   | Land, buildings, and equipment: cost or other        |             |                   |                                 | _         |                           |  |
|   | basis. Complete Part VI of Schedule D                | 10a         | 399,805.          |                                 |           |                           |  |
| Ь   | Less: accumulated depreciation                       | 10b         | 299,746.          | 130,576.                        | 10c       | 100,059                   |  |
| 11  | Investments - publicly traded securities             |             |                   |                                 | 11        |                           |  |
| 12  | Investments - other securities. See Part IV, line    |             |                   |                                 | 12        |                           |  |
| 13  | Investments - program-related. See Part IV, line     |             |                   |                                 | 13        |                           |  |
| 14  | Intangible assets                                    |             |                   | 14                              |           |                           |  |
| 15  | Other assets. See Part IV, line 11                   |             | 42.               | 15                              | 4,800     |                           |  |
| 16  | Total assets. Add lines 1 through 15 (must equ       |             | 805,147.          | 16                              | 1,795,203 |                           |  |
| 17  | Accounts payable and accrued expenses                |             |                   | 6,206.                          | 17        | 10,956                    |  |
| 18  | Grants payable                                       |             |                   | •                               | 18        |                           |  |
| 19  | Deferred revenue                                     |             | 19                |                                 |           |                           |  |
| 20  | Tax-exempt bond liabilities                          |             |                   |                                 | 20        |                           |  |
| 21  | Escrow or custodial account liability. Complete      |             |                   |                                 | 21        |                           |  |
| 202   | Loans and other payables to any current or forn      |             |                   |                                 |           |                           |  |
|   | trustee, key employee, creator or founder, subs      |             |                   |                                 |           |                           |  |
|   | controlled entity or family member of any of the     |             |                   |                                 | 22        |                           |  |
| 23  | Secured mortgages and notes payable to unrela        | -           |                   |                                 | 23        |                           |  |
| 24  | Unsecured notes and loans payable to unrelated       |             |                   |                                 | 24        |                           |  |
| 25  | Other liabilities (including federal income tax, pa  |             |                   |                                 |           |                           |  |
|   | parties, and other liabilities not included on lines | -           |                   |                                 |           |                           |  |
|   | of Schedule D  | ,           | •                 |                                 | 25        |                           |  |
| 26  | Total liabilities. Add lines 17 through 25           |             |                   | 6,206.                          | 26        | 10,956                    |  |
|   | Organizations that follow FASB ASC 958, che          | ck here     | X                 | ,                               |           |                           |  |
| es  | and complete lines 27, 28, 32, and 33.               |             |                   |                                 |           |                           |  |
| 27  |  |             |                   | 788,941.                        | 27        | 747,490                   |  |
|   | · · · · · · · · · · · · · · · · · · ·                |             |                   |                                 |           |                           |  |
|   | Organizations that do not follow FASB ASC 9          | 10,000.     | 28                | 1,036,757                       |           |                           |  |
|   | and complete lines 29 through 33.                    |             |                   |                                 |           |                           |  |
| 29  | Capital stock or trust principal, or current funds   |             | 29                |                                 |           |                           |  |
| 2 30  | Paid-in or capital surplus, or land, building, or eq |             |                   |                                 | 30        |                           |  |
| 2 31  | Retained earnings, endowment, accumulated in         |             |                   |                                 | 31        |                           |  |
| Net Assets or Fund Balances<br>82 25<br>82 10 05<br>82 25<br>83 25<br>83 25<br>84<br>84<br>85<br>85<br>85<br>85<br>85<br>85<br>85<br>85<br>85<br>85<br>85<br>85<br>85 | Total net assets or fund balances                    |             |                   | 798,941.                        | 32        | 1,784,247.                |  |
| z 32  |  |             |                   | 805,147.                        | 33        | 1,795,203.                |  |
| _ 00  |  |             |                   | ,                               | 50        | Form <b>990</b> (2023     |  |

| Part XI       Reconciliation of Net Assets         Check if Schedule O contains a response or note to any line in this Part XI <ul> <li>1 Total revenue (must equal Part VIII, column (A), line 12)</li> <li>1 2, 404, 886.</li> <li>2 11, 419, 580.</li> <li>3 985, 306.</li> <li>1 8 evenue lass expenses. Subtract line 2 from line 1</li> <li>3 985, 306.</li> <li>1 4 798, 941.</li> </ul> <li>5 Net unrealized gains (losses) on investments</li> <li>6 0 contact services and use of facilities</li> <li>7</li> <li>8 Prior period adjustments</li> <li>9 Other changes in net assets or fund balances (explain on Schedule O)</li> <li>9 Other changes in net assets or fund balances (explain on Schedule O)</li> <li>9 Other changes in net assets or fund balances (explain on Schedule O)</li> <li>1 1, 784, 247.</li> <li>Part XII Financial Statements and Reporting</li> <li>Check if Schedule O contains a response or note to any line in this Part XII</li> <li>Check if Schedule O contains a response or note to any line in this Part XII</li> <li>Check if Schedule O contains a response or note to any line in this Part XII</li> <li>1 Accounting method used to prepare the Form 900: Cash X Accrual Other</li> <li>1 Accounting method used to prepare the Form 901: Cash X Accrual Other</li> <li>1 Accounting method used to prepare the Form 902: Cash X Accrual Other</li> <li>1 1 784, 247.</li> <li>2 X</li> <li>2 Were the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.</li> <li>2 Were the organization is financial statements for the year were compiled or reviewed on a separate basis</li> <li>2 Consolidated basis (Consolidated hasis) Both consolidated haseparate basis</li> <li>5 Were the orga</li>                    |    | 990 (2023) YELLOWSTONE VALLEY ANIMAL SHELTER  | 26-      | -1389957 | Pag              | <sub>ge</sub> 12 |  |  |
|--|----|---|----------|----------|------------------|------------------|--|--|
| 1       Total revenue (must equal Part VIII, column (A), line 12)       1       2, 404, 886.         2       Total expenses (must equal Part IX, column (A), line 25)       2       1, 419, 580.         3       Pevenue less expenses. Subtract line 2 from line 1       3       985, 306.         4       Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))       4       798, 941.         5       6       6       7         7       8       Prior period adjustments       6         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))       1       7         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))       1       7         Part XIII       Financial Statements and Reporting  | Pa | rt XI Reconciliation of Net Assets  |          |          |                  |                  |  |  |
| 2       Total expenses (must equal Part IX, column (A), line 25)       2       1,419,580.         3       Revenue less expenses. Subtract line 2 from line 1       3       985,306.         4       Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))       4       798,941.         5       5       6       7       7       8         6       7       1       6       7       7         7       8       6       7       7       8         9       Other changes in net assets or fund balances (explain on Schedule O)       9       0.       1         10       1,784,247.       1,784,247.       1       1,784,247.         Version of the organization change in the form 900:       Cash       X       Accrual       Other         Inter organization changed its method of accounting from a prior year or checked 'Other," explain on Schedule O.         2       Were the organization changed its method of accounting from a prior year or checked 'Other," explain on Schedule O.       2a       X         1       Accounting method used to prepare the Form 900:       Cash       X       Accrual       Other       2a       X         1       Accounting method used to prepare the Form 900:       Cash       X   |    | Check if Schedule O contains a response or note to any line in this Part XI   |          |          |                  |                  |  |  |
| 2       Total expenses (must equal Part IX, column (A), line 25)       2       1,419,580.         3       Revenue less expenses. Subtract line 2 from line 1       3       985,306.         4       Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))       4       798,941.         5       5       5       6       7         7       7       8       6       7         8       7       7       8       7         9       0.4       rt charges 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       1,784,247.         Part XII       Financial Statements and Reporting       7       10       1,784,247.         Part XII       Financial Statements and Reporting       1       1       2a       X         1       Accounting method used to prepare the Form 900:       Cash       X       Accrual       Other       2a       X         1       Accounting method used to prepare the Form 900:       Cash       X       Accrual       Other       2a       X         1       Accounting method used to prepare the Form 900:       Cash       X </th <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>   |    |   |          |          |                  |                  |  |  |
| 3       Revenue less expenses. Subtract line 2 from line 1       3       985, 306.         4       Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))       4       798, 941.         5       Net unrealized gains (losses) on investments       5       6         6       0       7       6         7       8       7       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))       1       7.7         Part XII       Financial Statements and Reporting       0       1, 784, 247.         7       1       Accounting method used to prepare the Form 990:       Cash       X Accrual       Other         1       Accounting method used to prepare the Form 990:       Cash       X Accrual       Other       2a       X         1       Accounting method used to prepare the Form 990:       Cash       X Accrual       Other       2a       X         1       ft "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, or both:       2b       X         1       Free the organization's financial statements audited by an indepe   | 1  | Total revenue (must equal Part VIII, column (A), line 12)   | 1        |          |                  |                  |  |  |
| 4       Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))       4       798, 941.         5       Net unrealized gains (losses) on investments       5         6       0       6         7       8       6         7       8       7         8       9       0.1         9       0.1       9         10       Net assets or fund balances (explain on Schedule O)       9         10       Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))       10         10       Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))       10         10       1, 784, 247.       10       1, 784, 247.         Part XII       Financial Statements and Reporting  | 2  | Total expenses (must equal Part IX, column (A), line 25)  | 2        |          |                  |                  |  |  |
| 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         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       1,784,247.         Part XII       Financial Statements and Reporting       10       1,784,247.         Check if Schedule O contains a response or note to any line in this Part XII       1       1         1       Accounting method used to prepare the Form 990:       Cash       X       Accrual       Other         If the organization s financial statements compiled or reviewed by an independent accountant?       2a       X       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:       2b       X         Separate basis       Consolidated basis       Both consolidated and separate basis       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:       2b       X   | 3  | Revenue less expenses. Subtract line 2 from line 1  | 3        |          |                  |                  |  |  |
| 6       Donated services and use of facilities       6         7       1         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       1,784,247.         Part XII       Financial Statements and Reporting       10       1,784,247.         Check if Schedule O contains a response or note to any line in this Part XII       10       1,784,247.         Part XII       Financial Statements and Reporting       1       Yes         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 O.       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:       2b       X         Separate basis       Consolidated basis       Both consolidated and separate basis, consolidated basis, or both:       2b       X         Separate basis       Consolidated basis <td>4</td> <td>Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))</td> <td>4</td> <td>798</td> <td>3,9<sup>,</sup></td> <td>41.</td>  | 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                                 | 4        | 798      | 3,9 <sup>,</sup> | 41.              |  |  |
| 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       1,784,247.         Part XII       Financial Statements and Reporting       1       1,784,247.         Check if Schedule O contains a response or note to any line in this Part XII       1       Yes         1       Accounting method used to prepare the Form 990:       Cash       X Accrual       Other         If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.       2a       X         If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis.       Dot consolidated basis, or both:       2a       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis.       Dot were the organization's financial statements audited by an independent accountant?       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:       2b       X         Separate basis       Consolidated basis       Both consolidated  | 5  | Net unrealized gains (losses) on investments  | 5        |          |                  |                  |  |  |
| 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       1,784,247.         Part XII       Financial Statements and Reporting       10       1,784,247.         Check if Schedule O contains a response or note to any line in this Part XII       1       Vers No         1       Accounting method used to prepare the Form 990:       Cash       X Accrual       Other       2a       X         If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.       2a       X       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       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:       2b       X         Separate basis       Consolidated basis       Both consolidated and separate basis       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis,  | 6  | Donated services and use of facilities  | 6        |          |                  |                  |  |  |
| 9 Other changes in net assets or fund balances (explain on Schedule O)   10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, columm (B))   10 1,784,247.   Part XII Financial Statements and Reporting Check if Schedule O contains a response or note to any line in this Part XII 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 O. 2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis Dever the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis Consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis If "Yes," check a bas below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis Both consolidated and separate basis If "Yes," there, a core 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or co | 7  | Investment expenses   | 7        |          |                  |                  |  |  |
| 10       Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))       10       1,784,247.         Part XII       Financial Statements and Reporting  | 8  | Prior period adjustments  | 8        |          |                  |                  |  |  |
| column (B)       10       1,784,247.         Part XII       Financial Statements and Reporting   | 9  | Other changes in net assets or fund balances (explain on Schedule O)  | 9        |          |                  | 0.               |  |  |
| Part 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       Image: Check if Schedule O.         2a       Were the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.       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:       2a       X         Separate basis       Consolidated basis       Both consolidated and separate basis       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:       2b       X         If "Yes," the k a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:       2b       X         If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?       2c       2c         If the organization changed either its oversight process or selec  | 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,                        |          |          |                  |                  |  |  |
| Check if Schedule O contains a response or note to any line in this Part XII       Yes         1       Accounting method used to prepare the Form 990:       Cash       X       Accrual       Other       Yes       No         1       Accounting method used to prepare the Form 990:       Cash       X       Accrual       Other  |    | column (B))   |          |          |                  |                  |  |  |
| 1       Accounting method used to prepare the Form 990:       Cash       X       Accrual       Other         If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.       2a       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:       2a       X         Separate basis       Consolidated basis       Both consolidated and separate basis       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis       2b       X         b       Were the organization's financial statements audited by an independent accountant?       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:       2b       X         If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?       2c       2c         If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.       3a       X </th <td>Pa</td> <td>rt XII Financial Statements and Reporting</td> <td></td> <td></td> <td></td> <td></td>  | Pa | rt XII Financial Statements and Reporting   |          |          |                  |                  |  |  |
| 1       Accounting method used to prepare the Form 990:       Cash       X       Accrual       Other   |    | Check if Schedule O contains a response or note to any line in this Part XII  |          |          |                  |                  |  |  |
| If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.   2a   Were the organization's financial statements compiled or reviewed by an independent accountant?   If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:   Separate basis   Consolidated basis   Devere the organization's financial statements audited by an independent accountant?   If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis   Devere the organization's financial statements audited by an independent accountant?   If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:   Separate basis   Consolidated basis   Devere the organization of its financial statements and selection of an independent accountant?   If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?   If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.   3a   3a   X   |    |   |          |          | Yes              | No               |  |  |
| 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:       2b       X         Separate basis       Consolidated basis       Both consolidated and separate basis       2b       X         If "Yes," check a box below to indicate whether the financial statements audited by an independent accountant?       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:       2b       X         Separate basis       Consolidated basis       Both consolidated and separate basis       2b       X         If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?       2c       2c <t< th=""><td>1</td><td>Accounting method used to prepare the Form 990: Cash X Accrual Other</td><td></td><td></td><td></td><td></td></t<>   | 1  | Accounting method used to prepare the Form 990: Cash X Accrual Other  |          |          |                  |                  |  |  |
| 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:       If "Yes," check a box below to indicate whether the financial statements for the year were addited and separate basis       If "Yes," check a box below to indicate whether the financial statements for the year were addited on a separate basis, consolidated basis, or both:       If "Yes," check a box below to indicate whether the financial statements for the year were addited on a separate basis, consolidated basis, or both:       If "Yes," check a box below to indicate whether the financial statements for the year were addited on a separate basis, consolidated basis, or both:       If "Yes," check a box below to indicate whether the financial statements for the year were addited on a separate basis, consolidated basis, or both:       If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?       If "Yes" and the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.         3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?       If "Yes" and the organization changed either for the audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?  |    | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule            | 0.       |          |                  |                  |  |  |
| separate basis, consolidated basis, or both:   Separate basis   Separate basis   Consolidated basis   Both consolidated and separate basis   Were the organization's financial statements audited by an independent accountant?   If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:   Separate basis   Separate basis   Consolidated basis   Both consolidated and separate basis, consolidated basis, or both:   Separate basis   Consolidated basis   Both consolidated and separate basis   c   If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?   If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.   3a   As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?  | 2a | Were the organization's financial statements compiled or reviewed by an independent accountant?                           |          | 2a       |                  | X                |  |  |
| <ul> <li>Separate basis</li> <li>Consolidated basis</li> <li>Both consolidated and separate basis</li> <li>Were the organization's financial statements audited by an independent accountant?</li> <li>If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:</li> <li>Separate basis</li> <li>Consolidated basis</li> <li>Both consolidated and separate basis</li> <li>c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?</li> <li>If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.</li> <li>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?</li> </ul>  |    | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed           | on a     |          |                  |                  |  |  |
| b       Were the organization's financial statements audited by an independent accountant?       2b       X         If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:       2b       X         Separate basis       Consolidated basis       Both consolidated and separate basis       Image: Consolidated basis   |    | separate basis, consolidated basis, or both:  |          |          |                  |                  |  |  |
| If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:       Image: Consolidated basis       Image:  |    | Separate basis Consolidated basis Both consolidated and separate basis  |          |          |                  |                  |  |  |
| consolidated basis, or both:       Separate basis       Consolidated basis       Both consolidated and separate basis         c       If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?       2c         If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.       3a         3a       X  | b  | Were the organization's financial statements audited by an independent accountant?  |          | 2b       |                  | X                |  |  |
| <ul> <li>Separate basis</li> <li>Consolidated basis</li> <li>Both consolidated and separate basis</li> <li>If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?</li> <li>If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.</li> <li>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?</li> </ul>   |    | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate          | e basis, |          |                  |                  |  |  |
| c       If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?       2c         If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.       2c         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   |    | consolidated basis, or both:  |          |          |                  |                  |  |  |
| review, or compilation of its financial statements and selection of an independent accountant?       2c         If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.       3a         As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?       3a  |    | Separate basis Consolidated basis Both consolidated and separate basis  |          |          |                  |                  |  |  |
| If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. <b>3a</b> 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?  | С  | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the        | e audit, |          |                  |                  |  |  |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the       3a       X         Uniform Guidance, 2 C.F.R. Part 200, Subpart F?       3a       X   |    | review, or compilation of its financial statements and selection of an independent accountant?                            |          | 2c       |                  |                  |  |  |
| Uniform Guidance, 2 C.F.R. Part 200, Subpart F? 3a X   |    | If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. |          |          |                  |                  |  |  |
|  | 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the           |          |          |                  | 1                |  |  |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit  |    | 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 aud  | lit      |                  | 1                |  |  |
| or audits, explain why on Schedule O and describe any steps taken to undergo such audits   |    | or audits, explain why on Schedule O and describe any steps taken to undergo such audits                                  |          | 3b       |                  |                  |  |  |

Form **990** (2023)

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            |
|------------------------------|
| 2023                         |
| Open to Public<br>Inspection |

| Name      | of 1   | he organization  |                       |   |                        |                  |                 |               | identification number                |  |  |  |  |  |
|-----------|--|--|-----------------------|---|------------------------|------------------|-----------------|---------------|--------------------------------------|--|--|--|--|--|
| Dort      |  |  |                       | LLEY ANIMAL   |                        |                  |                 |               | 6-1389957                            |  |  |  |  |  |
| Part      | _  | Reason for Public (  |                       |   |                        |                  | ee instruction  | S.            |                                      |  |  |  |  |  |
|           | gan  | ization is not a private found   |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
| 1         | 4  | A church, convention of ch   | ,                     |   |                        | n 170(b)(1       | I)(A)(i).       |               |                                      |  |  |  |  |  |
| 2         | _  | A school described in sect   |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
| 3 [       | 4  | A hospital or a cooperative  |                       |   |                        |                  |                 |               | 41 1 <sup>1</sup> 4 - 1 <sup>1</sup> |  |  |  |  |  |
| 4 _       |  | A medical research organiz   | 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   |                       | lege or university owned                              | l or operat            | ed by a go       | vernmental u    | nit describe  | ed in                                |  |  |  |  |  |
|           | _  | section 170(b)(1)(A)(iv). (C   |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
| 6 [       |  | A federal, state, or local gov   | -                     |   |                        |                  |                 |               |                                      |  |  |  |  |  |
| 7         | <u>~</u>   | An organization that norma   |                       | ntial part of its support fr                          | om a gove              | ernmental        | unit or from th | ne general j  | oublic described in                  |  |  |  |  |  |
| • □       | _  | section 170(b)(1)(A)(vi). (C   |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
| 8 [       | _  | A community trust describe   |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
| 9 🗌       |  | An agricultural research org   |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  | or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
| 「         |  | university:  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
| 10 _      |  | An organization that norma   |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  | activities related to its exem   |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  | income and unrelated busir   |                       | (less section 511 tax) fro                            | m busines              | ses acqui        | red by the org  | janization a  | after June 30, 1975.                 |  |  |  |  |  |
| г         | See section 509(a)(2). (Complete Part III.)  |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
| <b>11</b> | An organization organized and operated exclusively to test for public safety. See section 509(a)(4). |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
| 12 🗌      |  | An organization organized a  | -                     | •   | -                      |                  |                 | -             |                                      |  |  |  |  |  |
|           |  | more publicly supported or   |                       |   |                        |                  |                 |               | Sneck the box on                     |  |  |  |  |  |
| -         |  | lines 12a through 12d that   |                       |   |                        |                  |                 |               | ali da a                             |  |  |  |  |  |
| а         |  | <b>Type I.</b> A supporting orga   | -                     | -   | • • • •                | -                |                 |               |                                      |  |  |  |  |  |
|           |  | the supported organization   |                       |   | majority c             | of the direc     | tors or truste  | es of the sl  | ipporting                            |  |  |  |  |  |
|           |  | organization. You must o   |                       |   |                        |                  | al averaginatio | n (n) huu hau |                                      |  |  |  |  |  |
| b         |  | <b>Type II.</b> A supporting org   | -                     |   |                        |                  | -               |               | -                                    |  |  |  |  |  |
|           |  | control or management o<br>organization(s). <b>You mus</b>   |                       |   | ame perso              | ns that co       | ntroi or mana   | ye the supp   | Jonea                                |  |  |  |  |  |
| •         |  |  |                       |   | in connoct             | ion with a       | and functional  | ly intograte  | d with                               |  |  |  |  |  |
| с         | L  | J Type III functionally inte   |                       |   |                        |                  |                 | ly integrate  | a with,                              |  |  |  |  |  |
| d         |  | its supported organization<br><b>Type III non-functionally</b>   |                       | -   |                        |                  |                 | tod organi    | ration(a)                            |  |  |  |  |  |
| u         | L  | that is not functionally int   | • •                   |   |                        |                  |                 | •             |                                      |  |  |  |  |  |
|           |  | requirement (see instructi   |                       |   | •                      |                  | -               | anallenin     | 7611655                              |  |  |  |  |  |
| •         |  | Check this box if the orga   | ,                     | • •   | ,                      |                  |                 |               |                                      |  |  |  |  |  |
| e         | L  | functionally integrated, or  |                       |   |                        |                  | турет, туре     | п, туре п     |                                      |  |  |  |  |  |
| f         | Ente   | er the number of supported of  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  | vide the following information   | •                     | d organization(s).                                    |                        |                  |                 |               |                                      |  |  |  |  |  |
| 3         |  | i) Name of supported   | (ii) EIN              | (iii) Type of organization                            | (iv) Is the orga       | inization listed | (v) Amount of   | fmonetary     | (vi) Amount of other                 |  |  |  |  |  |
|           |  | organization   |                       | (described on lines 1-10<br>above (see instructions)) | in your governi<br>Yes | No               | support (see ir | nstructions)  | support (see instructions)           |  |  |  |  |  |
|           |  |  |                       | above (see instructions)                              |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
|           |  |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |
| Total     |  |  |                       |   |                        |                  |                 |               |                                      |  |  |  |  |  |

#### Schedule A (Form 990) 2023 YI Part II Support Schedule for C

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.)

| 300  | ction A. Public Support  |                      |                      |                           |                             |                      |   |
|------|--|----------------------|----------------------|---------------------------|-----------------------------|----------------------|---|
| Cale | ndar year (or fiscal year beginning in)                            | (a) 2019             | <b>(b)</b> 2020      | <b>(c)</b> 2021           | (d) 2022                    | (e) 2023             | <b>(f)</b> Total                              |
| 1    | Gifts, grants, contributions, and                                  |                      |                      |                           |                             |                      |   |
|      | membership fees received. (Do not                                  |                      |                      |                           |                             |                      |   |
|      | include any "unusual grants.")                                     | 671,346.             | 707,521.             | 604,165.                  | 804,042.                    | 1992442.             | 4779516.                                      |
| 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                                    | 654 046              |                      | 604 465                   |                             | 1.0.0.4.4.0          |   |
|      | Total. Add lines 1 through 3                                       | 671,346.             | 707,521.             | 604,165.                  | 804,042.                    | 1992442.             | 4779516.                                      |
| 5    | The portion of total contributions                                 |                      |                      |                           |                             |                      |   |
|      | by each person (other than a                                       |                      |                      |                           |                             |                      |   |
|      | governmental unit or publicly                                      |                      |                      |                           |                             |                      |   |
|      | supported organization) included                                   |                      |                      |                           |                             |                      |   |
|      | on line 1 that exceeds 2% of the                                   |                      |                      |                           |                             |                      |   |
|      | amount shown on line 11,   |                      |                      |                           |                             |                      |   |
|      | column (f)   |                      |                      |                           |                             |                      | 658,904.                                      |
|      | Public support. Subtract line 5 from line 4.                       |                      |                      |                           |                             |                      | 4120612.                                      |
|      | ction B. Total Support   |                      |                      |                           |                             |                      |   |
|      | ndar year (or fiscal year beginning in)                            | (a)2019<br>671,346.  | (b) 2020<br>707,521. | (c) 2021                  | (d) 2022                    | (e) 2023<br>1992442. | (f) Total<br>4779516.                         |
|      | Amounts from line 4  | 0/1,340.             | 101,521.             | 604,165.                  | 804,042.                    | 1992442.             | 4//9510.                                      |
| 8    | Gross income from interest,  |                      |                      |                           |                             |                      |   |
|      | dividends, payments received on                                    |                      |                      |                           |                             |                      |   |
|      | securities loans, rents, royalties,                                | 153.                 | 1,663.               | 4,203.                    | 1,706.                      | 4,783.               | 12,508.                                       |
| •    | and income from similar sources                                    |                      | I,00J.               | 4,203.                    | 1,700.                      | 4,705.               | 12,300.                                       |
| 9    | Net income from unrelated business                                 |                      |                      |                           |                             |                      |   |
|      | activities, whether or not the                                     |                      |                      |                           |                             |                      |   |
| 40   | business is regularly carried on                                   |                      |                      |                           |                             |                      |   |
| 10   | Other income. Do not include gain or loss from the sale of capital |                      |                      |                           |                             |                      |   |
|      | assets (Explain in Part VI.)                                       | 60,402.              | 31,233.              | 98,147.                   |                             |                      | 189,782.                                      |
| 11   | Total support. Add lines 7 through 10                              | 00,402.              | 51,255.              | 50,117.                   |                             |                      | 4981806.                                      |
|      | Gross receipts from related activities,                            | etc. (see instructio | ne)                  |                           |                             | 12 1                 | ,696,544.                                     |
|      | First 5 years. If the Form 990 is for th                           |                      | ,                    | fourth or fifth tax y     |                             |                      | <u>, , , , , , , , , , , , , , , , , , , </u> |
| .0   | organization, check this box and stop                              | -                    |                      |                           |                             |                      |   |
| Sec  | ction C. Computation of Publi                                      |                      |                      |                           |                             |                      |   |
|      | Public support percentage for 2023 (I                              |                      |                      | olumn (f))                |                             | 14                   | 82.71 %                                       |
|      | Public support percentage from 2022                                |                      | •                    |                           |                             | 15                   | 83.37 %                                       |
|      | <b>33 1/3% support test - 2023.</b> If the o                       |                      |                      |                           |                             | ore, check this bo   |   |
|      | stop here. The organization qualifies                              |                      |                      |                           |                             |                      | 37  |
| b    | 33 1/3% support test - 2022. If the o                              | organization did no  | t check a box on li  |                           |                             |                      |   |
|      | and stop here. The organization qual                               |                      |                      |                           |                             |                      |   |
| 17a  | 10% -facts-and-circumstances test                                  |                      | •••••                |                           |                             |                      |   |
|      | and if the organization meets the fact                             | -                    |                      |                           |                             |                      |   |
|      | meets the facts-and-circumstances te                               | st. The organizatio  | n qualifies as a pu  | blicly supported or       | rganization                 |                      |   |
| b    | 0 10% -facts-and-circumstances test                                | - 2022. If the org   | anization did not c  | heck a box on line        |                             |                      |   |
|      | more, and if the organization meets th                             | ne facts-and-circum  | stances test, cheo   | ck this box and <b>st</b> | t <b>op here.</b> Explain i | n Part VI how the    |   |
|      | organization meets the facts-and-circu                             | umstances test. Th   | e organization qua   | alifies as a publicly     | supported organiz           | zation               |   |
| 18   | Private foundation. If the organization                            | on did not check a l | box on line 13, 16a  | a, 16b, 17a, or 17b       | , check this box a          | nd see instructions  |   |
|      |  |                      |                      |                           |                             | Schedule A           | (Form 990) 2023                               |

332022 12-21-23

| (For | m 990) : | 2023 | Y | ELI | OWS | TONE | L V. | ALI |
|------|----------|------|---|-----|-----|------|------|-----|
|      |          |      |   |     |     |      |      |     |

Schedule A

#### LEY 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.) Section A. Public Support

| Sec   | Alon A. Fublic Support   |                      |                            |                      |                     |                 |                       |
|-------|--|----------------------|----------------------------|----------------------|---------------------|-----------------|-----------------------|
| Cale  | ndar year (or fiscal year beginning in)  | (a) 2019             | <b>(b)</b> 2020            | (c) 2021             | (d) 2022            | (e) 2023        | (f) Total             |
| 1     | Gifts, grants, contributions, and  |                      |                            |                      |                     |                 |                       |
|       | membership fees received. (Do not  |                      |                            |                      |                     |                 |                       |
|       | include any "unusual grants.")   |                      |                            |                      |                     |                 |                       |
| 2     | Gross receipts from admissions,<br>merchandise sold or services per-<br>formed, or facilities furnished in<br>any activity that is related to the<br>organization's tax-exempt purpose |                      |                            |                      |                     |                 |                       |
| 3     | Gross receipts from activities that  |                      |                            |                      |                     |                 |                       |
|       | are not an unrelated trade or bus-<br>iness under section 513  |                      |                            |                      |                     |                 |                       |
| 4     | Tax revenues levied for the organ-   |                      |                            |                      |                     |                 |                       |
| -     | ization's benefit and either paid to<br>or expended on its behalf  |                      |                            |                      |                     |                 |                       |
| 5     | The value of services or facilities  |                      |                            |                      |                     |                 |                       |
| U     | furnished by a governmental unit to<br>the organization without charge   |                      |                            |                      |                     |                 |                       |
| 6     | Total. Add lines 1 through 5   |                      |                            |                      |                     |                 |                       |
|       | 6  |                      |                            |                      |                     |                 |                       |
| 1 a   | Amounts included on lines 1, 2, and 3 received from disgualified persons   |                      |                            |                      |                     |                 |                       |
| b     | Amounts included on lines 2 and 3 received<br>from other than disqualified persons that<br>exceed the greater of \$5,000 or 1% of the<br>amount on line 13 for the year                |                      |                            |                      |                     |                 |                       |
| с     | Add lines 7a and 7b  |                      |                            |                      |                     |                 |                       |
| 8     | Public support. (Subtract line 7c from line 6.)  |                      |                            |                      |                     |                 |                       |
| Sec   | ction B. Total Support   |                      |                            |                      |                     |                 |                       |
| Cale  | ndar year (or fiscal year beginning in)  | (a) 2019             | <b>(b)</b> 2020            | (c) 2021             | (d) 2022            | (e) 2023        | (f) Total             |
| 9     | Amounts from line 6  |                      |                            |                      |                     |                 |                       |
| 10a   | Gross income from interest,<br>dividends, payments received on<br>securities loans, rents, royalties,<br>and income from similar sources   |                      |                            |                      |                     |                 |                       |
| b     | Unrelated business taxable income (less section 511 taxes) from businesses   |                      |                            |                      |                     |                 |                       |
|       | acquired after June 30, 1975   |                      |                            |                      |                     |                 |                       |
| c     | Add lines 10a and 10b  |                      |                            |                      |                     |                 |                       |
|       | Net income from unrelated business<br>activities not included on line 10b,<br>whether or not the business is<br>regularly carried on   |                      |                            |                      |                     |                 |                       |
| 12    | Other income. Do not include gain<br>or loss from the sale of capital<br>assets (Explain in Part VI.)  |                      |                            |                      |                     |                 |                       |
| 13    | Total support. (Add lines 9, 10c, 11, and 12.)   |                      |                            |                      |                     |                 |                       |
| 14    | First 5 years. If the Form 990 is for the  | ne organization's fi | rst, second, third,        | fourth, or fifth tax | year as a section 5 | 501(c)(3) organ | ization,              |
| Sec   | check this box and stop here   | ic Support Per       |                            |                      |                     |                 |                       |
|       | Public support percentage for 2023 (   |                      | •                          | column (f))          |                     | 15              | %                     |
|       | Public support percentage from 2022  |                      |                            |                      |                     | 16              | %                     |
|       | tion D. Computation of Invest  |                      |                            |                      |                     |                 | 70                    |
|       | Investment income percentage for 20  |                      |                            | no 13 column (f))    |                     | 17              | %                     |
|       | Investment income percentage for   |                      |                            |                      |                     | 18              | %                     |
|       | 33 1/3% support tests - 2023. If the   |                      |                            |                      |                     | · · · ·         |                       |
| 134   | more than 33 1/3%, check this box a  |                      |                            |                      |                     |                 |                       |
| h     | 33 1/3% support tests - 2022. If the   | -                    | •                          |                      |                     |                 |                       |
| U.    | line 18 is not more than 33 1/3%, che  | -                    |                            |                      |                     |                 |                       |
| 20    | Private foundation. If the organization  |                      |                            |                      |                     |                 |                       |
|       | 23 12-21-23  |                      | <u>2000 011 110 14, 19</u> | a, 51 100, 0100K I   |                     |                 | ule A (Form 990) 2023 |
| 55202 |  |                      | 15                         |                      |                     | Coneu           |                       |

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1

2

Yes No

#### Part IV Supporting Organizations

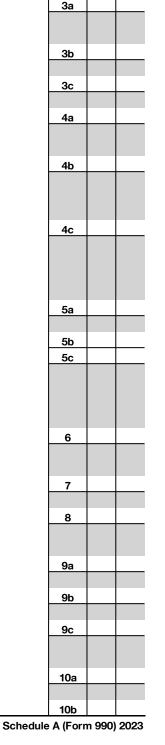
(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and 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) 2023 YELLOWSTONE VALLEY ANIMAL SHELTER

| Ра  | Supporting Organizations (continued)  |     |     |    |
|-----|---|-----|-----|----|
|     |   |     | Yes | No |
| 11  | Has the organization accepted a gift or contribution from any of the following persons?   |     |     |    |
| а   | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and  |     |     |    |
|     | 11c below, the governing body of a supported organization?  | 11a |     |    |
| b   | A family member of a person described on line 11a above?  | 11b |     |    |
| с   | 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 |     |    |
| Sec | tion 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 <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 that more than one supported organization the organization of the organization of the organization of the organization the organization had more than one supported organization that more than one supported organization the organization of the organization |     |     |    |
|     | organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.   | 1   |     |    |
| 2   | Did the organization operate for the benefit of any supported organization other than the supported   |     |     |    |
|     | organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in  |     |     |    |
|     | Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,   |     |     |    |
|     | supervised, or controlled the supporting organization.  | 2   |     |    |
| Sec | tion C. Type II Supporting Organizations  |     |     |    |
|     |   |     | Yes | No |
| 1   | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors  |     |     |    |
|     | or trustees of each of the organization's supported organization(s)? If "No." describe in Part VI how control   |     |     |    |
|     | or management of the supporting organization was vested in the same persons that controlled or managed  |     |     |    |
|     | the supported organization(s).  | 1   |     |    |
| Sec | tion D. All Type III Supporting Organizations   |     |     |    |
|     |   |     | Yes | No |
| 1   | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the  |     |     |    |
|     | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax   |     |     |    |
|     | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the  |     |     |    |
|     | organization's governing documents in effect on the date of notification to the extent not previously provided?   | 1   |     |    |

- organization's governing documents in effect on the date of notification, to the extent not previously provided?
  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 aclose and continuous working relationship with the supported organization(s).*
- **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. Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

| <b>c</b> [ | The organization supported a governmental entity. | Describe in Part VI how you supported a governmental entity (see instructions). |  |
|------------|---|---|--|
|------------|---|---|--|

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- 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.* 

Schedule A (Form 990) 2023

2

3

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|                                  | dule A (Form 990) 2023 YELLOWSTONE VALLEY ANIM                                 |              |                       | 26-1389957 Page 6              |
|----------------------------------|--|--------------|-----------------------|--------------------------------|
|                                  | rt V Type III Non-Functionally Integrated 509(a)(3) Supportin                  |              |                       |                                |
| 1                                | Check here if the organization satisfied the Integral Part Test as a qualifyir |              |                       | Part VI). See instructions.    |
|                                  | All other Type III non-functionally integrated supporting organizations mus    | t complete : | Sections A through E. | Т                              |
| Sect                             | ion A - Adjusted Net Income  |              | (A) Prior Year        | (B) Current Year<br>(optional) |
| 1                                | Net short-term capital gain  | 1            |                       |                                |
| 2                                | Recoveries of prior-year distributions   | 2            |                       |                                |
| 3                                | Other gross income (see instructions)  | 3            |                       |                                |
| 4                                | Add lines 1 through 3.   | 4            |                       |                                |
| 5                                | Depreciation and depletion   | 5            |                       |                                |
| 6                                | Portion of operating expenses paid or incurred for production or               |              |                       |                                |
|                                  | collection of gross income or for management, conservation, or                 |              |                       |                                |
|                                  | maintenance of property held for production of income (see instructions)       | 6            |                       |                                |
| 7                                | Other expenses (see instructions)  | 7            |                       |                                |
| 8                                | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)                   | 8            |                       |                                |
| Section B - Minimum Asset Amount |  |              | (A) Prior Year        | (B) Current Year<br>(optional) |
| 1                                | Aggregate fair market value of all non-exempt-use assets (see                  |              |                       |                                |
|                                  | instructions for short tax year or assets held for part of year):              |              |                       |                                |
| а                                | Average monthly value of securities  | 1a           |                       |                                |
| b                                | Average monthly cash balances  | 1b           |                       |                                |
| с                                | Fair market value of other non-exempt-use assets                               | 1c           |                       |                                |
| d                                | Total (add lines 1a, 1b, and 1c)   | 1d           |                       |                                |
| е                                | 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            |                       |                                |
| Sect                             | 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).

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Schedule A (Form 990) 2023

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Schedule A (Form 990) 2023

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

| Secti | on D - Distributions  |                              |                                       |    | Current Year                              |
|-------|---|------------------------------|---------------------------------------|----|---|
| 1     | Amounts paid to supported organizations to accomplish exem      | npt purposes                 |                                       | 1  |   |
| 2     | Amounts paid to perform activity that directly furthers exempt  |                              |                                       |    |   |
|       | organizations, in excess of income from activity                | 2                            |                                       |    |   |
| 3     | Administrative expenses paid to accomplish exempt purposes      | 3                            |                                       |    |   |
| 4     | Amounts paid to acquire exempt-use assets                       |                              |                                       | 4  |   |
| 5     | Qualified set-aside amounts (prior IRS approval required - pro  | vide 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 | e organization is responsive |                                       |    |   |
|       | (provide details in Part VI). See instructions.                 |                              |                                       | 8  |   |
| 9     | Distributable amount for 2023 from Section C, line 6            |                              |                                       | 9  |   |
| 10    | Line 8 amount divided by line 9 amount                          |                              |                                       | 10 |   |
| Sect  | on E - Distribution Allocations (see instructions)              | (i)<br>Excess Distributions  | (ii)<br>Underdistribution<br>Pre-2023 | s  | (iii)<br>Distributable<br>Amount for 2023 |
| 1     | Distributable amount for 2023 from Section C, line 6            |                              |                                       |    |   |
| 2     | Underdistributions, if any, for years prior to 2023 (reason-    |                              |                                       |    |   |
|       | able cause required - explain in Part VI). See instructions.    |                              |                                       |    |   |
| 3     | Excess distributions carryover, if any, to 2023                 |                              |                                       |    |   |
| а     | From 2018   |                              |                                       |    |   |
| b     | From 2019   |                              |                                       |    |   |
| с     | From 2020   |                              |                                       |    |   |
| d     | From 2021   |                              |                                       |    |   |
| е     | From 2022   |                              |                                       |    |   |
| f     | Total of lines 3a through 3e                                    |                              |                                       |    |   |
| g     | Applied to underdistributions of prior years                    |                              |                                       |    |   |
| h     | Applied to 2023 distributable amount                            |                              |                                       |    |   |
| i     | Carryover from 2018 not applied (see instructions)              |                              |                                       |    |   |
| j     | Remainder. Subtract lines 3g, 3h, and 3i from line 3f.          |                              |                                       |    |   |
| 4     | Distributions for 2023 from Section D,                          |                              |                                       |    |   |
|       | line 7: \$  |                              |                                       |    |   |
| а     | Applied to underdistributions of prior years                    |                              |                                       |    |   |
| b     | Applied to 2023 distributable amount                            |                              |                                       |    |   |
| с     | Remainder. Subtract lines 4a and 4b from line 4.                |                              |                                       |    |   |
| 5     | Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h        |                              |                                       |    |   |
|       | and 4b from line 1. For result greater than zero, explain in    |                              |                                       |    |   |
|       | Part VI. See instructions.                                      |                              |                                       |    |   |
| 7     | Excess distributions carryover to 2024. Add lines 3j            |                              |                                       |    |   |
|       | and 4c.   |                              |                                       |    |   |
| 8     | Breakdown of line 7:  |                              |                                       |    |   |
| а     | Excess from 2019  |                              |                                       |    |   |
| b     | Excess from 2020  |                              |                                       |    |   |
| с     | Excess from 2021  |                              |                                       |    |   |
| d     | Excess from 2022  |                              |                                       |    |   |
| е     | Excess from 2023  |                              |                                       |    |   |

Schedule A (Form 990) 2023

| Schedule A     | (Form 990) 2023                                 | YELLOWSTONE   |                                     |                                   |                           | 26-1389957 Page 8  |
|----------------|---|---|-------------------------------------|-----------------------------------|---------------------------|--|
| Part VI        | Supplemental Infor<br>Part IV, Section A, lines | , 2, 3b, 3c, 4b, 4c, 5a, 6,<br>lines 2 and 3; Part IV, Se | 9a, 9b, 9c, 11<br>ection E, lines 1 | a, 11b, and 11<br>Ic, 2a, 2b, 3a, | and 3b; Part V, Section B | a 17a or 17b; Part III, line 12;<br>, lines 1 and 2; Part IV, Section C,<br>; Part V, Section B, line 1e; Part V,<br>additional information. |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
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|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
|                |   |   |                                     |                                   |                           |  |
| 332028 12-21-2 | 3   |   | 2                                   | 0                                 |                           | Schedule A (Form 990) 2023   |

13570402 755565 135242.0

# Schedule A

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

26-1389957

2023

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

| Contributor's Name                                       | Total<br>Contributions | Excess<br>Contributions |
|--|------------------------|-------------------------|
| BENTLEY FOUNDATION                                       | 535,000.               | 435,364                 |
| PHILLIPS PET FOOD AND SUPPLIES                           | 219,000.               | 119,364                 |
| VAYNE WAGGONER   | 122,650.               | 23,014                  |
| NORMA & GARY BUCHANAN                                    | 100,070.               | 434                     |
| THE FORTIN FOUNDATION OF FLORIDA                         | 180,000.               | 80,364                  |
| DAVID WAGGONER   | 100,000.               | 364                     |
|  |                        |                         |
|  |                        |                         |
|  |                        |                         |
|  |                        |                         |
|  |                        |                         |
|  |                        |                         |
|  |                        |                         |
|  |                        |                         |
|  |                        |                         |
|  |                        |                         |
|  |                        |                         |
|  |                        |                         |
|  |                        |                         |
| otal Excess Contributions to Schedule A, Part II, Line 5 |                        | 658,904                 |

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

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

"N/A" in column (b) instead of the contributor name and address), II, and III.

LHA 323451 12-26-23

#### Department of the Treasury

Schedule B

(Form 990)

Internal Revenue Service

#### Name of the organization

## Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. 2023

Employer identification number

|   | 4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation                               |  |  |  |  |  |
|---|--|--|--|--|--|--|
|   | 527 political organization   |  |  |  |  |  |
| Form 990-PF   | 501(c)(3) exempt private foundation  |  |  |  |  |  |
|   | 4947(a)(1) nonexempt charitable trust treated as a private foundation  |  |  |  |  |  |
|   | 501(c)(3) taxable private foundation   |  |  |  |  |  |
|   |  |  |  |  |  |  |
| Check if your organization i  | s covered by the General Rule or a Special Rule.   |  |  |  |  |  |
| Note: Only a section 501(c)   | (7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. |  |  |  |  |  |
| General Rule  |  |  |  |  |  |  |
| For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in mone 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

| Organization type (check one): |  |  |  |  |  |  |  |
|--------------------------------|--|--|--|--|--|--|--|
| Filers of:                     | Section:   |  |  |  |  |  |  |
| Form 990 or 990-EZ             | $\fbox{3}$ 501(c)( 3) (enter number) organization                                |  |  |  |  |  |  |
|                                | 4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation |  |  |  |  |  |  |
|                                | 527 political organization   |  |  |  |  |  |  |

YELLOWSTONE VALLEY ANIMAL SHELTER

OMB No. 1545-0047

26-1389957

#### Schedule B (Form 990) (2023)



PO BOX 1516

BILLINGS, MT 59103

|   | NORMA & GARY BUCHANAN                |                            |
|---|--------------------------------------|----------------------------|
|   | 14 N 24TH ST                         | \$100,070.                 |
|   | BILLINGS, MT 59101                   |                            |
|   | (b)<br>Name, address, and ZIP + 4    | (c)<br>Total contributions |
|   | DAN & JEANNE SCOTT FAMILY FOUNDATION |                            |
|   | PO BOX 6710                          | \$53,000.                  |
|   | SHERIDAN, WY 82801                   |                            |
|   | (b)<br>Name, address, and ZIP + 4    | (c)<br>Total contributions |
|   | THE FORTIN FOUNDATION OF FLORIDA     |                            |
|   | 201 CHILEAN AVE                      | \$180,000.                 |
|   | PALM BEACH, FL 33480                 |                            |
|   | (b)<br>Name, address, and ZIP + 4    | (c)<br>Total contributions |
|   | WAYNE WAGGONER                       |                            |
|   | 2351 SOLOMON AVE 127                 | \$105,000.                 |
|   | BILLINGS, MT 59102                   |                            |
|   | (b)<br>Name, address, and ZIP + 4    | (c)<br>Total contributions |
| • | DAVID WAGGONER                       |                            |
|   |                                      | 1                          |

YELLOWSTONE VALLEY ANIMAL SHELTER

BENTLEY FOUNDATION

3319 JACK BURKE LN

MT 59101

BILLINGS,

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

(b)

Name, address, and ZIP + 4

(b)

Name, address, and ZIP + 4

Name of organization

(a)

No.

(a)

No.

2

(a)

No.

(a)

No.

(a) No.

5

(a)

No.

6

323452 12-26-23

4

3

1

Employer identification number

(d)

Type of contribution

X

X

X

X

X

X

26-1389957

Person Payroll

Noncash

Person Payroll Noncash (Complete Part II for noncash contributions.)

Person Payroll Noncash (Complete Part II for noncash contributions.)

Person Payroll Noncash (Complete Part II for noncash contributions.)

Person Payroll Noncash (Complete Part II for noncash contributions.)

> Person Payroll

Noncash

(Complete Part II for

(Complete Part II for

noncash contributions.)

(d) Type of contribution

(d) Type of contribution

(d) Type of contribution

(d)

Type of contribution

(d)

Type of contribution

(c)

**Total contributions** 

(c)

**Total contributions** 

\$

500,000.

Schedule B (Form 990) (2023)

noncash contributions.)

2023.03030 YELLOWSTONE VALLEY ANIMAL 135242.1

100,000.

\$

23

| No.<br>from                  | (b)<br>Description of noncash property given | (C)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received         |
|------------------------------|--|---|------------------------------|
| Part I                       |  | -   |                              |
|                              |  | -   |                              |
|                              |  | \$  |                              |
| (a)<br>No.<br>from           | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received         |
| Part I                       |  | -   |                              |
| ·                            |  | -   |                              |
|                              |  | \$  |                              |
| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received         |
|                              |  | -   |                              |
|                              |  | -<br>-<br>_ \$                                  |                              |
| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received         |
|                              |  | -   |                              |
|                              |  | -<br>-<br>- \$                                  |                              |
| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received         |
|                              |  | -   |                              |
|                              |  | -<br>-<br>-   \$                                |                              |
| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received         |
|                              |  | -   |                              |
|                              |  | -<br>-<br>- \$                                  |                              |
| 323453 12-26-23              | 3  |   | Schedule B (Form 990) (2023) |

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## YELLOWSTONE VALLEY ANIMAL SHELTER

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

Schedule B (Form 990) (2023)

Name of organization

(a)

Employer identification number

26-1389957

(c)

| Schedule I                | B (Form 990) (2023)   |  |                      |                   | Page <b>4</b>                           |  |  |  |
|---------------------------|---|--|----------------------|-------------------|---|--|--|--|
| Name of o                 | rganization   |  |                      |                   | Employer identification number          |  |  |  |
| YELLO                     | WSTONE VALLEY ANIMAL SH   | ELTER  |                      |                   | 26-1389957                              |  |  |  |
| Part III                  | Exclusively religious, charitable, etc., contribut<br>from any one contributor. Complete columns (a<br>completing Part III, enter the total of exclusively religious,<br>Use duplicate copies of Part III if additional | ions to organizations describe<br>) through (e) and the following<br>charitable, etc., contributions of \$1, | line entry. For orda | nizations         | it total more than \$1,000 for the year |  |  |  |
| (a) No.<br>from<br>Part I | (b) Purpose of gift   | (c) Use of gif   | t                    | (d) Desci         | ription of how gift is held             |  |  |  |
|                           |   |  |                      |                   |   |  |  |  |
| ·                         |   | (e) Transfer   | of gift              |                   |   |  |  |  |
| ·                         | Transferee's name, address, a<br>   | and ZIP + 4  | Rela                 | ationship of tran | sferor to transferee                    |  |  |  |
| (a) No.<br>from<br>Part I | (b) Purpose of gift   | (c) Use of gif   | t                    | (d) Desci         | ription of how gift is held             |  |  |  |
|                           |   |  |                      |                   |   |  |  |  |
|                           |   | (e) Transfer   | of gift              |                   |   |  |  |  |
|                           | Transferee's name, address, a   | and ZIP + 4  | Rela                 | ationship of tran | sferor to transferee                    |  |  |  |
| (a) No.<br>from<br>Part I | (b) Purpose of gift   | (c) Use of gif   | t                    | (d) Descr         | ription of how gift is held             |  |  |  |
|                           |   |  | :                    |                   |   |  |  |  |
| ·                         | (e) Transfer of gift  |  |                      |                   |   |  |  |  |
|                           | Transferee's name, address, a<br>   | and ZIP + 4  | Rela                 | ationship of tran | sferor to transferee                    |  |  |  |
| (a) No.<br>from<br>Part I | (b) Purpose of gift   | (c) Use of gif   | t                    | (d) Desci         | ription of how gift is held             |  |  |  |
|                           |   |  | ·                    |                   |   |  |  |  |
|                           | (e) Transfer of gift  |  |                      |                   |   |  |  |  |
|                           | Transferee's name, address, a   | and ZIP + 4  | Rela                 | ationship of tran | sferor to transferee                    |  |  |  |
|                           |   |  |                      |                   |   |  |  |  |
| 323454 12-26              | 5-23  | • =  |                      |                   | Schedule B (Form 990) (2023)            |  |  |  |

25 2023.03030 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

Internal Revenue Service Name of the organization

#### YELLOWSTONE VALLEY ANIMAL SHELTER

Employer identification number 26 - 1389957

| Par        | t I Organizations Maintaining Donor Advised   |   | s or Accounts Complete if the         |
|------------|---|---|---------------------------------------|
| 1 41       | organization answered "Yes" on Form 990, Part IV, line  |   |                                       |
|            |   | (a) Donor advised funds                     | (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 v  |   | sed funds                             |
|            | are the organization's property, subject to the organization's e  | exclusive legal control?                    | Yes No                                |
| 6          | Did the organization inform all grantees, donors, and donor ad  | dvisors in writing that grant funds can be  | e used only                           |
|            | for charitable purposes and not for the benefit of the donor or   | donor advisor, or for any other purpose     | e conferring                          |
|            |   |   |                                       |
| Par        | t II Conservation Easements. Complete if the org  | anization answered "Yes" on Form 990        | Part IV, line 7.                      |
| 1          | Purpose(s) of conservation easements held by the organization   | n (check all that apply).                   |                                       |
|            | Preservation of land for public use (for example, recreat   | ion or education)                           | of a historically important land area |
|            | Protection of natural habitat   | Preservation of                             | of a certified historic structure     |
|            | Preservation of open space  |   |                                       |
| 2          | Complete lines 2a through 2d if the organization held a qualifi   | ed conservation contribution in the form    |                                       |
|            | day of the tax year.  |   | Held at the End of the Tax Year       |
| a          |   |   |                                       |
| b          |   | · · · · · · · · ·                           |                                       |
| C          | Number of conservation easements on a certified historic stru   |   |                                       |
| d          | Number of conservation easements included on line 2c acqui  | - · · · · ·                                 |                                       |
| 2          | on a historic structure listed in the National Register   |   |                                       |
| 3          | Number of conservation easements modified, transferred, rele  | eased, extinguished, or terminated by th    | e organization during the tax         |
| 4          | year<br>Number of states where property subject to conservation eas   | ement is located                            |                                       |
| 5          | Does the organization have a written policy regarding the peri  |   | -                                     |
| Ŭ          | violations, and enforcement of the conservation easements it  |   |                                       |
| 6          | Staff and volunteer hours devoted to monitoring, inspecting, I  |   |                                       |
| •          |   | ······································      |                                       |
| 7          | Amount of expenses incurred in monitoring, inspecting, hand   | ing of violations, and enforcing conserv    | ation easements during the year       |
|            |   |   | <b>C</b>                              |
| 8          | Does each conservation easement reported on line 2d above   | satisfy the requirements of section 170(    | h)(4)(B)(i)                           |
|            | and section 170(h)(4)(B)(ii)?   |   |                                       |
| 9          | In Part XIII, describe how the organization reports conservation  |   |                                       |
|            | balance sheet, and include, if applicable, the text of the footn  | ote to the organization's financial staten  | nents that describes the              |
| _          | organization's accounting for conservation easements.   | · · · · · · · · · -                         |                                       |
| Par        |   |   | ther Similar Assets.                  |
|            | Complete if the organization answered "Yes" on Form   |   |                                       |
| <b>1</b> a | If the organization elected, as permitted under FASB ASC 958  | · ·   |                                       |
|            | of art, historical treasures, or other similar assets held for pub  |   |                                       |
|            | service, provide in Part XIII the text of the footnote to its finan   |   |                                       |
| b          | If the organization elected, as permitted under FASB ASC 958  |   |                                       |
|            | art, historical treasures, or other similar assets held for public  | exhibition, education, or research in fur   | therance of public service,           |
|            | provide the following amounts relating to these items.  |   | •                                     |
|            | (i) Revenue included on Form 990, Part VIII, line 1   |   |                                       |
| 0          |   | source, or other similar assots for financi |                                       |
| 2          | If the organization received or held works of art, historical treat the following amounts required to be reported under EASE AS |   | ai yain, provide                      |
| а          | the following amounts required to be reported under FASB As<br>Revenue included on Form 990, Part VIII, line 1                  | -   | \$                                    |
|            | Assets included in Form 990, Part X   |   |                                       |
|            | For Paperwork Reduction Act Notice, see the Instructions  |   | Schedule D (Form 990) 2023            |
|            | 09-28-23  |   |                                       |
|            |   | 26  |                                       |

| ) |     |   |   |          |         |       |    |       |
|---|-----|---|---|----------|---------|-------|----|-------|
|   | 2 2 | ^ | 2 | <b>^</b> | <b></b> | <br>- | ~- | <br>- |

| Sche        |  | TONE VALLEY                     |                        |                               |               |                           | 26-13       |          |       | age <b>2</b> |
|-------------|--|---------------------------------|------------------------|-------------------------------|---------------|---------------------------|-------------|----------|-------|--------------|
| Par         | t III Organizations Maintaining C  | ollections of Ar                | t, Historica           | al Treasures                  | s, or Othe    | er Similaı                | r Assets    | (contin  | ued)  |              |
| 3           | Using the organization's acquisition, accessi                            | on, and other record            | s, check any           | of the following              | that make s   | significant u             | use of its  |          |       |              |
|             | collection items (check all that apply).                                 |                                 |                        |                               |               |                           |             |          |       |              |
| а           | Public exhibition  | d                               | I 🗌 Loan               | or exchange p                 | rogram        |                           |             |          |       |              |
| b           | Scholarly research   | e                               | e 🗌 Othe               |                               |               |                           |             |          |       |              |
| с           | Preservation for future generations                                      |                                 |                        |                               |               |                           |             |          |       |              |
| 4           | Provide a description of the organization's co                           | ollections and explair          | n how they fu          | ther the organi               | zation's exe  | mpt purpo                 | se in Part  | XIII.    |       |              |
| 5           | During the year, did the organization solicit o                          | r receive donations o           | of art, historic       | al treasures, or              | other simila  | r assets                  |             |          |       |              |
|             | to be sold to raise funds rather than to be ma                           |                                 |                        |                               |               |                           |             | Yes      |       | No           |
| Par         | t IV Escrow and Custodial Arrange<br>reported an amount on Form 990, Par |                                 | te if the orgar        | ization answer                | ed "Yes" on   | Form 990,                 | Part IV, li | ne 9, or |       |              |
| 12          | Is the organization an agent, trustee, custodi                           |                                 | hiany for contr        | butions or othe               | er assets no  | t included                |             |          |       |              |
| Ia          | on Form 990, Part X?   | •                               |                        |                               |               |                           |             | Yes      |       | No           |
| h           | If "Yes," explain the arrangement in Part XIII                           |                                 |                        |                               |               |                           |             |          | L     |              |
| D           |  |                                 | iowing table.          |                               |               |                           |             | Amount   |       |              |
| с           | Beginning balance  |                                 |                        |                               |               | 1c                        |             |          |       |              |
|             | Additions during the year  |                                 |                        |                               |               |                           |             |          |       |              |
|             | Distributions during the year  |                                 |                        |                               |               |                           |             |          |       |              |
| f           | Ending balance   |                                 |                        |                               |               |                           |             |          |       |              |
| 2a          | Did the organization include an amount on Fe                             |                                 |                        |                               |               |                           |             | Yes      |       | No           |
|             | If "Yes," explain the arrangement in Part XIII.                          |                                 |                        |                               |               | ,                         |             | _        |       | ]            |
| Par         |  |                                 |                        |                               |               | 10.                       |             |          |       |              |
|             |  | (a) Current year                | <b>(b)</b> Prior y     |                               | o years back  | (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 curr                             | rent year end balance           | e (line 1g, coli       | ımn (a)) held as              | 5:            |                           |             |          |       |              |
| 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                               | ssion of the organiza           | ation that are         | neld and admin                | istered for t | he                        |             | r        |       |              |
|             | organization by:   |                                 |                        |                               |               |                           |             |          | Yes   | No           |
|             | (i) Unrelated organizations?   |                                 |                        |                               |               |                           |             | 3a(i)    |       |              |
|             |  |                                 |                        |                               |               |                           |             | 3a(ii)   |       |              |
| b           | If "Yes" on line 3a(ii), are the related organization                    |                                 |                        | ile R?                        |               |                           |             | 3b       |       |              |
| 4           | Describe in Part XIII the intended uses of the                           |                                 | wment funds.           |                               |               |                           |             |          |       |              |
| Par         | t VI Land, Buildings, and Equipm   |                                 |                        |                               |               |                           |             |          |       |              |
|             | Complete if the organization answere                                     |                                 | <u> </u>               |                               |               |                           |             |          |       |              |
|             | Description of property  | (a) Cost or o<br>basis (investr | •                      | ) Cost or other basis (other) | 1             | Accumulate<br>epreciation | ed          | (d) Booł | value | e            |
| 1a          | Land   |                                 |                        |                               | _             |                           |             |          |       |              |
|             | Buildings  |                                 |                        | 11,88                         |               | 2,7                       |             |          |       | 31.          |
| с           | Leasehold improvements   |                                 |                        | 47,60                         |               | 23,19                     |             |          | 4,40  |              |
| d           | Equipment  |                                 |                        | 300,31                        |               | 243,7                     |             |          | 5,60  |              |
|             | Other  |                                 |                        | 40,00                         |               | 30,08                     |             |          | ),91  |              |
| <u>Tota</u> | . Add lines 1a through 1e. (Column (d) must e                            | qual Form 990, Part             | <u>X. line 10c.  c</u> | olumn (B))                    |               |                           |             | 100      | ),0!  | 59.          |

Schedule D (Form 990) 2023

| (a) Description of security or category (including name of security)  | (b) Book value           | (c) Method of valuation: Cost or end | d-of-year market value |
|---|--------------------------|--------------------------------------|------------------------|
| ) Financial derivatives   |                          |                                      | -                      |
| Closely held equity interests   |                          |                                      |                        |
| Other   |                          |                                      |                        |
| (A)   |                          |                                      |                        |
| (B)   |                          |                                      |                        |
| (C)   |                          |                                      |                        |
| (D)   |                          |                                      |                        |
| (E)   |                          |                                      |                        |
| (F)   |                          |                                      |                        |
| (G)   |                          |                                      |                        |
| (H)   |                          |                                      |                        |
| tal. (Col. (b) must equal Form 990, Part X, line 12, col. (B))  |                          |                                      |                        |
| Part VIII Investments - Program Related.  |                          |                                      |                        |
| Complete if the organization answered "Yes" of  |                          |                                      |                        |
| (a) Description of investment   | (b) Book value           | (c) Method of valuation: Cost or end | d-of-year market value |
| (1)   |                          |                                      |                        |
| (2)   |                          |                                      |                        |
| (3)   |                          |                                      |                        |
| (4)   |                          |                                      |                        |
| (5)   |                          |                                      |                        |
| (6)   |                          |                                      |                        |
| (7)   |                          |                                      |                        |
| (8)   |                          |                                      |                        |
| (9)   |                          |                                      |                        |
| otal. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets  |                          |                                      |                        |
| Complete if the organization answered "Yes" of  | on Form 990 Part IV line | 11d See Form 990 Part X line 15      |                        |
| -   |                          |                                      |                        |
|   | Description              |                                      | (b) Book value         |
|   | Description              |                                      | (b) Book value         |
| (1)   | Description              |                                      | (b) Book value         |
| (1)<br>(2)  | Description              |                                      | (b) Book value         |
| (1)<br>(2)<br>(3)   | Description              |                                      | (b) Book value         |
| (1)<br>(2)<br>(3)<br>(4)  | Description              |                                      | (b) Book value         |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)   | Description              |                                      | (b) Book value         |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)  | Description              |                                      | (b) Book value         |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)   | Description              |                                      | (b) Book value         |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)<br>(8)  | Description              |                                      | (b) Book value         |
| (1)         (2)         (3)         (4)         (5)         (6)         (7)         (8)         (9)   |                          |                                      | (b) Book value         |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)<br>(8)<br>(9)<br>otal. (Column (b) must equal Form 990, Part X, line 15, col.)  |                          |                                      | (b) Book value         |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)<br>(8)<br>(9)<br>otal. (Column (b) must equal Form 990, Part X, line 15, col.)  | (B))                     |                                      |                        |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)<br>(8)<br>(9)<br>otal. (Column (b) must equal Form 990, Part X, line 15, col.<br>Part X Other Liabilities<br>Complete if the organization answered "Yes" of<br>(1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)<br>(8)<br>(9)<br>(9)<br>(9)<br>(9)<br>(9)<br>(9)<br>(1)<br>(2)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)<br>(8)<br>(9)<br>(9)<br>(9)<br>(9)<br>(9)<br>(9)<br>(9)<br>(9 | (B))                     |                                      |                        |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)<br>(8)<br>(9)<br>Detal. (Column (b) must equal Form 990, Part X, line 15, col.<br>Part X Other Liabilities<br>Complete if the organization answered "Yes" of<br>Complete if the organization of the bill  | (B))                     |                                      |                        |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)<br>(8)<br>(9)<br>otal. ( <i>Column (b) must equal Form 990, Part X, line 15, col.</i><br><b>Part X</b> Other Liabilities<br>Complete if the organization answered "Yes" of<br>(a) Description of liability  | (B))                     |                                      |                        |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)<br>(8)<br>(9)<br>otal. (Column (b) must equal Form 990, Part X, line 15, col.<br>Part X Other Liabilities<br>Complete if the organization answered "Yes" of<br>(a) Description of liability<br>(1) Federal income taxes   | (B))                     |                                      |                        |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)<br>(8)<br>(9)<br>otal. (Column (b) must equal Form 990, Part X, line 15, col.<br>Part X Other Liabilities<br>Complete if the organization answered "Yes" of<br>(a) Description of liability<br>(1) Federal income taxes<br>(2)  | (B))                     |                                      |                        |
| (1) (2) (3) (4) (5) (6) (7) (8) (9) otal. (Column (b) must equal Form 990, Part X, line 15, col. Part X Other Liabilities Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3)  | (B))                     |                                      |                        |
| (1) (2) (3) (4) (5) (6) (7) (8) (9) otal. (Column (b) must equal Form 990, Part X, line 15, col. Part X Other Liabilities Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3) (4)  | (B))                     |                                      |                        |
| (1)<br>(2)<br>(3)<br>(4)<br>(5)<br>(6)<br>(7)<br>(8)<br>(9)<br>otal. (Column (b) must equal Form 990, Part X, line 15, col.<br>Part X Other Liabilities<br>Complete if the organization answered "Yes" of<br>(1) Federal income taxes<br>(2)<br>(3)<br>(4)<br>(5)   | (B))                     |                                      |                        |
| (1) (2) (3) (4) (5) (6) (7) (8) (9) otal. (Column (b) must equal Form 990, Part X, line 15, col. Part X Other Liabilities Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6)  | (B))                     |                                      |                        |
| (1) (2) (3) (4) (5) (6) (7) (8) (9) otal. (Column (b) must equal Form 990, Part X, line 15, col. Part X Other Liabilities Complete if the organization answered "Yes" of . (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6) (7)  | (B))                     |                                      |                        |

13570402 755565 135242.0

| (a) Description of security or category (including name of security) | (b) Book value  | (c) Method of valuation: Cost or end-of-year market value |
|--|-----------------|---|
| 1) Financial derivatives   | (2) 20011 12/20 |   |
| 2) Closely held equity interests                                     |                 |   |
| 3) Other   |                 |   |
| (A)  |                 |   |
| (B)  |                 |   |
| (C)  |                 |   |
| (D)  |                 |   |
| (E)  |                 |   |
| (F)  |                 |   |
| (G)  |                 |   |
| (H)  |                 |   |
| Fotal. (Col. (b) must equal Form 990, Part X, line 12, col. (B))     |                 |   |

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

|    | edule D (Form 990) 2023 YELLOWSTONE VALLEY ANIM  | •=                   | 26-1389957 Page 4 |
|----|--|----------------------|-------------------|
| Pa | rt XI Reconciliation of Revenue per Audited Financial Stat   | tements With Revenue | e per Return      |
|    | Complete if the organization answered "Yes" on Form 990, Part IV, lir  | 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  | 2c                   |                   |
| d  | Other (Describe in Part XIII.)   | 2d                   |                   |
| е  | Add lines 2a through 2d  |                      |                   |
| 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.                                     | )                    |                   |
| Pa | rt XII Reconciliation of Expenses per Audited Financial Sta  | atements With Expens | ses per Return    |
|    | Complete if the organization answered "Yes" on Form 990, Part IV, lir  | ne 12a.              |                   |
| 1  | Total expenses and losses per audited financial statements   |                      |                   |
| 2  | Amounts included on line 1 but not on Form 990, Part IX, line 25:  |                      |                   |
| а  | Donated services and use of facilities   | 2a                   |                   |
| b  | Prior year adjustments   | 2b                   |                   |
| с  | Other losses   | 2c                   |                   |
| d  | Other (Describe in Part XIII.)   |                      |                   |
| е  | Add lines 2a through 2d  |                      | 2e                |
| 3  | Subtract line 2e from line 1   |                      |                   |
| 4  | Amounts included on Form 990, Part IX, line 25, 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 <b>4a</b> and <b>4b</b>  |                      | 4c                |
|    |  |                      |                   |
| 5  | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 1.<br>rt 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.

332054 09-28-23

| SCHEDULE G  | Suppleme  | ntal Information Re  | garding  | Func   | Iraisi   | ng or Gaming A  | ctivities  | OMB No. 1545-0047       |
|---|---|--|--|--|--|---|--|-------------------------|
| (Form 990)  |   | e organization answered  |  |  |  |   | r 19, or if the  | 2023                    |
| 5   | C   | organization entered mo<br>Attach to l   | re than \$1:<br>Form 990 c                       | ,  |  | ,   |  | Open to Public          |
| Department of the Treasury<br>Internal Revenue Service  | Go t  | o www.irs.gov/Form990  |  |  |  |   | n.   | Inspection              |
| Name of the organization  |   |  |  | _  |  |   |  | identification number   |
| Dout L Euroducio  |   | TONE VALLEY A  |  |  |  |   | 26-13  |                         |
| Part I Fundrais<br>required to  | complete this par   | Complete if the organiza   | ation answe                                      | red "Y   | es" or   | n Form 990, Part IV, I  | ine 17. Form 990   | )-EZ filers are not     |
| <ol> <li>Indicate whether th</li> <li>X Mail solicitat</li> <li>X Internet and</li> <li>C Phone solici</li> <li>D In-person so</li> <li>2 a Did the organization</li> <li>key employees list</li> </ol> | e organization rais<br>tions<br>email solicitations<br>tations<br>licitations<br>on have a written o<br>ed in Form 990, P<br>highest paid indiv | ed funds through any of f<br>e<br>f<br>g<br>or oral agreement with any<br>art VII) or entity in connec<br>viduals or entities (fundrai | Solicitat<br>Solicitat<br>Special<br>vindividual | tion of<br>tion of<br>fundra<br>(incluc<br>rofessi | non-g<br>gover<br>aising d<br>ling of<br>onal fu | overnment grants<br>nment grants<br>events<br>ficers, directors, trus<br>undraising services? |  | Yes X No                |
|   |   |  |  |  |  |   |  |                         |
| (i) Name and address of individual<br>or entity (fundraiser)  |   |  |  | have c<br>or cor                                   | Did<br>raiser<br>ustody<br>ntrol of<br>utions?   | (iv) Gross receipts from activity   | (v) Amount pa<br>to (or retained<br>fundraiser<br>listed in col. ( | by) to (or retained by) |
| KENETIC FUNDRAISING   | G INC -   |  |  | Yes  | No   |   |  |                         |
| 1100 WALNUT ST #293   | 35, KANSAS  | FUNDRAISER   |  |  | X  | 1,259,234.  | 121,9  | 63. 1,137,271.          |
|   |   |  |  |  |  |   |  |                         |
|   |   |  |  |  |  |   |  |                         |
|   |   |  |  |  |  |   |  |                         |
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|   |   |  |  |  |  |   |  |                         |
| Total   |   |  |  |  |  | 1,259,234.  | 121,9  | 63. 1,137,271.          |
| 3 List all states in whi or licensing.  | ich the organizatio   | n is registered or licensed  | d to solicit c                                   | ontrib   | utions   | or has been notified  | it is exempt fror  | n registration          |
|   |   |  |  |  |  |   |  |                         |
|   |   |  |  |  |  |   |  |                         |
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For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. SEE PART IV FOR CONTINUATIONS Schedule G (Form 990) 2023

LHA 332081 09-13-23

YELLOWSTONE VALLEY ANIMAL SHELTER

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000

|                 |          | of fundraising event contributions and gro                     | ss income on Form 990       | EZ, lines 1 and 6b. List e                       |                   | s greater than \$5,000.                             |
|-----------------|----------|--|-----------------------------|--|-------------------|---|
|                 |          |  | <b>(a)</b> Event #1         | <b>(b)</b> Event #2                              | (c) Other events  | (d) Total events<br>(add col. (a) through           |
|                 |          |  | (event type)                | (event type)                                     | (total number)    | col. <b>(c)</b> )                                   |
| nue             |          |  |                             |  |                   |   |
| Revenue         | 1        | Gross receipts   |                             |  |                   |   |
| щ               |          |  |                             |  |                   |   |
|                 | 2        | Less: Contributions  |                             |  |                   |   |
|                 | 3        | Gross income (line 1 minus line 2)                             |                             |  |                   |   |
|                 | <u> </u> |  |                             |  |                   |   |
|                 | 4        | Cash prizes  |                             |  |                   |   |
|                 |          |  |                             |  |                   |   |
| s               | 5        | Noncash prizes   |                             |  |                   |   |
| ense            | 6        | Rent/facility costs  |                             |  |                   |   |
| Direct Expenses | -        |  |                             |  |                   |   |
| ect l           | 7        | Food and beverages   |                             |  |                   |   |
| Dir             | ~        |  |                             |  |                   |   |
|                 |          | Entertainment<br>Other direct expenses                         |                             |  |                   |   |
|                 |          | Direct expense summary. Add lines 4 through                    | 9 in column (d)             | I I  |                   |   |
|                 | 11       | Net income summary. Subtract line 10 from lin                  |                             |  |                   |   |
| Pa              | rt I     | <b>II</b> Gaming. Complete if the organization a               | answered "Yes" on Form      | 990, Part IV, line 19, or r                      | eported more than |   |
|                 |          | \$15,000 on Form 990-EZ, line 6a.                              |                             |  |                   |   |
| Revenue         |          |  | (a) Bingo                   | (b) Pull tabs/instant<br>bingo/progressive bingo | (c) Other gaming  | (d) Total gaming (add<br>col. (a) through col. (c)) |
| Reve            |          |  |                             |  |                   |   |
| _               | 1        | Gross revenue  |                             |  |                   |   |
|                 | 2        | Cash prizes  |                             |  |                   |   |
| ses             | 2        |  |                             |  |                   |   |
| Direct Expenses | 3        | Noncash prizes   |                             |  |                   |   |
| et E            |          | Pont/facility aceta  |                             |  |                   |   |
| Dire            | 4        | Rent/facility costs  |                             |  |                   |   |
|                 | 5        | Other direct expenses  |                             |  |                   |   |
|                 |          |  | Yes %                       | └── Yes %  | <b>Yes</b> %      |   |
|                 | 6        | Volunteer labor  | No                          | No No  | No                |   |
|                 | 7        | Direct expense summary. Add lines 2 through                    | 5 in column (d)             |  |                   |   |
|                 | 8        | Net gaming income summary. Subtract line 7                     | from line 1, column (d)     |  |                   |   |
|                 |          |  |                             |  |                   |   |
|                 | Ent      | er the state(s) in which the organization condu                | cts gaming activities:      |  |                   |   |
|                 |          |  |                             |  |                   |   |
| а               | ls t     | he organization licensed to conduct gaming ac<br>No," explain: | tivities in each of these s | states?  |                   | Yes No  |

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes **b** If "Yes," explain: \_

332082 09-13-23

Schedule G (Form 990) 2023

No

| Sch  | edule G (Form 990) 2023 YELLOWSTONE VALLEY ANIMAL SHELTER 26-1   | .389957         | Page 3    |
|--|--|-----------------|-----------|
| 11   | Does the organization conduct gaming activities with nonmembers?   | Yes             | No No     |
| 12   | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed                    |                 |           |
|  | to administer charitable gaming?   | Yes             | No No     |
|  | Indicate the percentage of gaming activity conducted in:   |                 |           |
|  | The organization's facility  | 13a<br>13b      | <u>%</u>  |
|  | An outside facility<br>Enter the name and address of the person who prepares the organization's gaming/special events books and records: |                 | <u>%</u>  |
| 17   | Litter the name and address of the person who prepares the organization's gaming/special events books and records.                       |                 |           |
|  | Name   |                 |           |
|  |  |                 |           |
|  | Address  |                 |           |
|  |  |                 |           |
| 15a  | Does the organization have a contract with a third party from whom the organization receives gaming revenue?                             | Yes             | └── No    |
| b  | If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount  |                 |           |
| ~  | of gaming revenue retained by the third party \$   |                 |           |
| с  | If "Yes," enter name and address of the third party:   |                 |           |
|  |  |                 |           |
|  | Name   |                 |           |
|  |  |                 |           |
|  | Address  |                 |           |
| 16   | Gaming manager information:  |                 |           |
|  |  |                 |           |
|  | Name   |                 |           |
|  |  |                 |           |
|  | Gaming manager compensation \$   |                 |           |
|  | Description of services provided   |                 |           |
|  |  |                 |           |
|  |  |                 |           |
|  |  |                 |           |
|  | Director/officer Employee Independent contractor   |                 |           |
| 47   | Mandatary distributional   |                 |           |
|  | Mandatory distributions:<br>Is the organization required under state law to make charitable distributions from the gaming proceeds to    |                 |           |
| u  | retain the state gaming license?   | Yes             | 🗌 No      |
| b  | Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the               |                 |           |
| _  | organization's own exempt activities during the tax year \$  |                 |           |
| Pa   | rt IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Par                     | t III, lines 9, | 9b, 10b,  |
|  | 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.   |                 |           |
| SC   | HEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS  | :               |           |
| <u></u>                                      |  | •               |           |
|  |  |                 |           |
|  |  |                 |           |
| (1   | ) NAME OF FUNDRAISER: KENETIC FUNDRAISING INC  |                 |           |
| (I   | ) ADDRESS OF FUNDRAISER: 1100 WALNUT ST #2935, KANSAS CITY, MO   | 64105           |           |
| <u>\                                    </u> |  | 04105           |           |
|  |  |                 |           |
|  |  |                 |           |
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| 33208  | 33 09-13-23 Schedu   | ule G (Form     | 990) 2023 |

| Schedule G |          |  |
|------------|----------|--|
| D . I IV   | <u> </u> |  |

| Part IV       | Supplemental Information (continued) |                       |
|---------------|--------------------------------------|-----------------------|
|               |                                      |                       |
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|               |                                      | Schedule G (Form 990) |
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#### SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

Devit

# **Noncash Contributions**

OMB No. 1545-0047 2023

**Open to Public** 

Inspection

| 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

**T**....

#### YELLOWSTONE VALLEY ANIMAL SHELTER

| Employer identification number |
|--------------------------------|
| 26-1389957                     |

| Pa  | rt i Types of Property                            |                               |   |  |  |       |     |
|-----|---|-------------------------------|---|--|--|-------|-----|
|     |   | (a)<br>Check if<br>applicable | (b)<br>Number of<br>contributions or<br>items contributed | (c)<br>Noncash contribution<br>amounts reported on<br>Form 990, Part VIII, line 1g | (d)<br>Method of dei<br>noncash contribu | •     | its |
| 1   | Art - Works of art                                |                               |   |  |  |       |     |
| 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   | Intellectual property                             |                               |   |  |  |       |     |
| 9   | Securities - Publicly traded                      |                               |   |  |  |       |     |
| 10  | Securities - Closely held stock                   |                               |   |  |  |       |     |
| 11  | Securities - Partnership, LLC, or                 |                               |   |  |  |       |     |
|     | trust interests                                   |                               |   |  |  |       |     |
| 12  | Securities - Miscellaneous                        |                               |   |  |  |       |     |
| 13  | Qualified conservation contribution -             |                               |   |  |  |       |     |
|     | Historic structures                               |                               |   |  |  |       |     |
| 14  | Qualified conservation contribution - Other       |                               |   |  |  |       |     |
| 15  | Real estate - Residential                         |                               |   |  |  |       |     |
| 16  | Real estate - Commercial                          |                               |   |  |  |       |     |
| 17  | Real estate - Other                               |                               |   |  |  |       |     |
| 18  | Collectibles                                      |                               |   |  |  |       |     |
| 19  | Food inventory                                    |                               |   |  |  |       |     |
| 20  | Drugs and medical supplies                        |                               |   |  |  |       |     |
| 21  | Taxidermy   |                               |   |  |  |       |     |
| 22  | Historical artifacts                              |                               |   |  |  |       |     |
| 23  | Scientific specimens                              |                               |   |  |  |       |     |
| 24  | Archeological artifacts                           |                               |   |  |  |       |     |
| 25  | Other (PET FOOD )                                 | Х                             | 1   | 36,000.  | FAIR MARKET                              | VALUE | 1   |
| 26  | Other (   |                               |   |  |  |       |     |
| 27  | Other (   |                               |   |  |  |       |     |
| 28  | Other (   |                               |   |  |  |       |     |
| 29  | Number of Forms 8283 received by the organiz      | ation during                  | the tax vear for co                                       | ontributions   |  |       |     |
|     | for which the organization completed Form 828     | -                             | •   |  |  |       |     |
|     | 5   | , , ,                         | 5   |  |  | Yes   | No  |
| 30a | During the year, did the organization receive by  | contributio                   | n anv property rep  | orted in Part I. lines 1 throug  | h 28. that it                            |       |     |
|     | must hold for at least 3 years from the date of t |                               |   |  |  |       |     |
|     | exempt purposes for the entire holding period?    |                               |   |  |  | 30a   | X   |
| b   | If "Yes," describe the arrangement in Part II.    |                               |   |  |  |       |     |
| 31  | Does the organization have a gift acceptance p    | olicy that re                 | auires the review a                                       | of any nonstandard contribut   | ions?                                    | 31    | x   |
|     |   | •                             | -   | -  |  |       | +   |
| u-u | contributions?                                    |                               | •   | · · ·  |  | 32a   | x   |
| h   | If "Yes," describe in Part II.                    |                               |   |  |  | 514   | 1   |
| 33  | If the organization didn't report an amount in co | olumn (c) for                 | a type of property  | for which column (a) is cher   | ked                                      |       |     |
| 00  | describe in Part II.                              |                               |   | TO WHICH COUTHIN (a) IS CHEC   | nou,                                     |       |     |
|     |   |                               |   |  |  |       |     |

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

Schedule M (Form 990) 2023

LHA 332141 09-11-23

| Schedule M     | l (Form 990) 2023 | YELLOWSTO                                 |                   |             |                |                    |                   | 26-1389957  | Page <b>2</b> |
|----------------|-------------------|---|-------------------|-------------|----------------|--------------------|-------------------|---|---------------|
| Part II        | Supplemental      | <b>Information.</b><br>I, column (b), the | Provide<br>number | the informa | ation required | bv Part I. lines 3 | 30b. 32b. and 33. | and whether the organiz ination of both. Also com | ation         |
|                |                   |   |                   |             |                |                    |                   |   |               |
|                |                   |   |                   |             |                |                    |                   |   |               |
|                |                   |   |                   |             |                |                    |                   |   |               |
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| 332142 09-11-2 | 23                |   |                   |             |                |                    |                   | Schedule M (Forr                                  | n 990) 2023   |
|                |                   |   |                   |             | 35             |                    |                   |   |               |

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. 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 2023 YVAS PLACED MORE THAN 95 PERCENT OF

THE ANIMALS ENTRUSTED TO THEIR CARE, FACILITATED 2,445 ADOPTIONS, AND

SERVED THOUSANDS OF YELLOWSTONE COUNTY FAMILIES THROUGH FREE AND

AFFORDABLE PROGRAMS FOR PEOPLE AND PETS.

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

 For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990) 2023

 LHA
 332211 11-14-23

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| Page <b>2</b>                             |
|---|
| Employer identification number 26-1389957 |
|   |
|   |
| -   |

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) 2023

332212 11-14-23