



Board Meeting Notebook

May 29-30, 2026

Helena – Montana Historical
Society, Ponderosa Room



Table of Contents

Agenda	1
Consent Agenda Items:	
February 20 - 21, 2026 Board Meeting Minutes	4
April 2, 2026, Special Meeting of the Board Minutes.....	9
March 11, 2026, Executive Committee Meeting Minutes.....	11
April 8, 2026, Executive Committee Meeting Minutes	13
May 13, 2026, Executive Committee Meeting Minutes	15
April 29, 2026, Finance Committee Meeting Minutes	16
May 12, 2026, Finance Committee Meeting Minutes	19
March 11, 2026, Governance Committee Meeting Minutes	21
March 16, 2026, Programs and Outreach Committee Meeting Minutes	22
April 22, 2026, Programs and Outreach Committee Meeting Minutes	24
Interim Executive Director Report	26
Program Report	30
Finance and Audit Committee Items:	
Budget Metrics, Budget to Actual and Summary Report	36
FY26 Budget to Actual (through March 31, 2026)	40
FY26 Profit and Loss (through March 31, 2026)	42
FY26 Balance Statement (through March 31, 2026)	44
Humanities Montana Financial Policies and Procedures Manual	46
Humanities Montana Financial Policies and Procedures Manual – Addendum	73
FY25 Audit Update	75
Programs and Outreach ad hoc Committee Items:	
Case for Support – Draft	77
 NEH Funding Landscape Update	 85

FY26 Fundraising Update and Summary	87
FY26 Grants Matrix (including fundraising information)	88
2026 Spring Appeal	94
2026 Annual Report Outline	96
MC Baumstark LLC Materials	97
Humanities Montana Board Expense Reimbursement Form	100

Humanities MONTANA

AGENDA

Board of Directors Meeting
Helena, Montana
May 29 - 30, 2025

Zoom Link:

<https://umontana.zoom.us/j/91850285925?pwd=WSJCHiQSmbiXRN15R5szBVuMPVvJwg.1>

OUR MISSION: Humanities Montana serves multicultural communities through stories and conversation. We offer experiences that nurture imagination and ideas by speaking to Montanans' diverse history, literature, and philosophy.

Board of Directors: Glory Blue Earth (Vice Chair), Sara Bruya, David Cates, Daniel Charlton, Jennifer Corning, Ray Ekness (Chair), Slaven Lee, Precious McKenzie, Karen Reiff, Esther Beth Sullivan, Tim Wilson

Staff: John Knight (Interim Executive Director)

FRIDAY MAY 29, 2025

Hotel: Best Western Great Northern Hotel, 835 Great Northern Blvd, Helena, MT 59601

- 2:00pm Board Executive Session - Montana Historical Society, 225 North Roberts St. Ponderosa Room
- Programs discussion and envisioning session - Led by MC Baumstark LLC
 - What We're Best At (WWBA) activity and discussion: hone in on HM's strategic priorities and articulate the unique offerings and position of HM programs.
 - Discussion of Programs: Knowing "WWBA," the group will review existing programs for strengths, opportunities for growth, needed clarifications, and ongoing questions.
- 3:30pm Museum Tour - Montana Historical Society, 225 North Roberts Street
1.5 Hours

6:00pm Dinner Reservation - Silver Star Steak House, 833 Great Northern Blvd.
(Next to the hotel)

SATURDAY MAY 30, 2025

(Complimentary Breakfast at Best Western Great Northern)

HM BUSINESS MEETING

Montana Historical Society - Ponderosa Room

9:00am Welcome, Call to Order, and Initial Business

- Invitation for Public Comment
- Reading of the Mission Statement
- Membership updates and Board Introductions
- **Action Item:** Approval of Agenda

Consent Agenda:

- Board Meeting Minutes, Feb 20-21
- Executive Committee Minutes, March 11, April 8, May 13
- Finance Committee Minutes, April 29, May 12
- Governance Committee Minutes, March 11
- Programs and Outreach Committee Minutes, March 16, April 22
- **Action Item:** Approval of the consent agenda

9:15am Interim Executive Director Report - John Knight

9:30am Program Report - Jenny Bevill (pre-recorded video)

9:40am Mission Moment - HM Speaker Mary Jane Bradbury

- Short Presentation
- Q & A

10:00am Executive Committee - Ray Ekness

- Executive Director Search Committee update

10:15am Finance and Audit Committee - Beth Sullivan

- Budget Metrics and Summary updates
- **Action Item:** Review and Approve April 29, 2026 Financial Reports
 - FY26 Budget to Actual statement (through March 31, 2026)
 - FY26 Profit and Loss statement (through March 31, 2026)
 - FY26 Balance Statement (through March 31, 2026)
- Financial Policies and Procedures Manual + Addendum Matrix - updates
 - **Action Item:** Review and Approve Financial Policies and Procedures Manual updates

- Audit Update, Review & Timeline Adjustments - John Knight
- 10:45am Governance Committee - Karen Reiff
- Committee updates
- 10:50am Programs and Outreach Committee - Slaven Lee
- Case for Support (draft document review)
 - **Action Item:**
 - **Election:** New member Programs and Outreach Committee Assignments (newly elected Board Member Daniel Charlton)
- 11:00am Break
- 11:15am NEH Funding Landscape, and Fundraising and Development Updates
- NEH funding landscape updates
 - Fundraising and Development updates
 - Grants Matrix (pdf includes three reports)
 - Spring Appeal (copy)
 - Annual Report (draft outline)
 - Summer Fundraising House Party discussion
- 11:30am Board Executive Session - Montana Historical Society, 225 North Roberts St. Ponderosa Room
- Staff capacity discussion and envisioning session - Led by MC Baumstark LLC
 - Collaborative metrics and goals, feedback loops, and discussion of staff capacity.
- 1:00pm Executive Director Q & A - John Knight
- 1:15pm Closing Comments - Ray Ekness
- 1:30pm Adjournment

[Board Cost Share](#)

Humanities Montana

Board of Directors Meeting

Zoom Meeting

February 20–21, 2026

Board of Directors Present: Ray Ekness (Chair), Glory Blue Earth (Vice Chair), Sara Bruya, Slaven Lee, Precious McKenzie, David Cates, Jen Corning, Karen Reiff, Tim Wilson, Esther Beth Sullivan

Excused:

Absent: Jaci Webb (resigned Saturday, February 21, 2026)

Staff: John Knight (Interim Executive Director), Jenny Bevill (Program Development Director)

FRIDAY, FEBRUARY 20, 2026

Opening Remarks and Actions

Ray Ekness, Board Chair, welcomed everyone and called the meeting to order at 1:33pm. An invitation for public comment was offered. No public comment was received. With a quorum present, the meeting proceeded.

Ray noted that the consent agenda included minutes from the last full board meeting; minutes from the last special board meeting; two Governance Committee meeting minutes; Finance Committee meeting minutes; the Interim Executive Director's report; and the Program Development Director's report. Tim Wilson asked for clarification regarding the absence of Executive Committee meeting minutes. John Knight confirmed the Executive Committee meeting had not yet occurred.

Ray Ekness called for a motion to approve the consent agenda at 1:50pm. David Cates made the motion; Tim Wilson seconded. Motion carried unanimously.

Ray Ekness then called for a motion to approve the agenda for the February 20–21, 2026 meeting at 1:52pm. David Cates made the motion; Glory Blue Earth seconded. Motion carried unanimously.

Beth Sullivan departed the meeting at 2:00pm.

New Board Member Orientation

John led a new board member orientation grounded in Humanities Montana's bylaws and fiduciary responsibilities, emphasizing duties of care, loyalty, and obedience during a period of organizational rebuilding following federal funding disruption. Directors discussed committee engagement expectations, audit preparedness, documentation standards, and the importance of disciplined governance in restoring public trust and institutional credibility.

A break was taken at 2:20pm. The meeting reconvened at 2:25pm.

A mission moment was shared highlighting statewide impact and reinforcing strategic priorities through the Democracy Project program.

The meeting adjourned for the day at 3:03pm.

SATURDAY, FEBRUARY 21, 2026

Ray called the meeting to order at 8:47am, welcoming everyone back. An invitation for public comment was offered; none was received. A quorum was confirmed.

Executive Director and Program Development Director Reports

John provided a comprehensive update on organizational stabilization, including FY25 close-out progress, audit preparation timelines, reconciliation of NEH drawdowns, strengthened internal controls, and efforts to rebuild unrestricted reserves. Discussion included maintaining two full-time staff positions through disciplined financial planning and ensuring long-term sustainability beyond the current funding cycle. Directors asked questions regarding reconciliation timelines, reporting cadence, and safeguards to ensure consistent month-end reporting. The board underscored the importance of financial transparency in restoring institutional credibility.

Jenny Bevill then presented the Programs Report, outlining current statewide initiatives, program reach, and strategic alignment during the federal funding pause. Poet Laureate Allen Morris Jones participated in the program discussion and presentation. Directors engaged in conversation regarding program sustainability, outreach, and alignment with fundraising priorities. The board expressed appreciation for continued program delivery during a period of financial transition.

Finance and Audit Committee

Esther Beth Sullivan reported that the Finance and Audit Committee met on January 22, 2026 and reviewed the Balance Sheet and Profit and Loss statements prior to presentation to the full board.

Beth Sullivan moved to approve the Finance and Audit Committee membership as: Esther Beth Sullivan (Chair), David Cates, Tim Wilson, and Sara Bruya. Motion carried unanimously.

Beth Sullivan then moved to approve the financial reports (Profit & Loss statements for FY25 and through January 22, 2026; and Balance Sheets for the same two periods). Slaven Lee seconded. Motion carried unanimously.

Discussion focused on fiscal year alignment, interpretation of financial statements, reconciliation timelines, and the importance of consistent reporting format at each board meeting.

Following approval of the financial reports, the board discussed the Financial Policies and Procedures Manual in the context of audit readiness and fraud mitigation. Beth noted that auditors request documentation demonstrating safeguards against fraud and noncompliance. John and Beth described reviewing the manual to identify and address gaps. No formal vote was taken on this item.

Governance Committee

The board took action to establish Governance Committee leadership and confirm committee membership for 2026.

Beth Sullivan nominated Karen Reiff to serve as Governance Committee Chair. Jen Corning seconded. Motion carried unanimously. Karen accepted the role.

The board then approved Governance Committee membership as: Karen Reiff (Chair), Jen Corning, Precious McKenzie, and Glory Blue Earth. Motion carried unanimously.

Programs and Outreach Ad Hoc Committee

John presented the proposed charge for a Programs and Outreach Ad Hoc Committee, noting its advisory role in program development, statewide outreach,

and resource development, and emphasizing that new program development must be pursued in parallel with credible funding pathways.

Ray Ekness called for a motion to create the Programs and Outreach Ad Hoc Committee. Beth Sullivan made the motion; David Cates seconded. Motion carried unanimously.

Ray opened nominations for chair of the committee. Tim Wilson nominated Slaven Lee. Motion carried unanimously. Slaven Lee accepted the role.

John noted that Jaci Webb had resigned from the board that morning, and that committee assignments would be adjusted accordingly.

The board approved Programs and Outreach Ad Hoc Committee membership as: Slaven Lee (Chair), Ray Ekness, Sara Bruya, and Glory Blue Earth. Motion carried unanimously.

Fundraising and Development Strategy

The board engaged in discussion regarding uncertainty surrounding federal funding distribution timelines. John outlined planning scenarios under varying revenue assumptions and emphasized disciplined fiscal management during the interim period. Directors discussed contingency planning, reserve thresholds, and reputational considerations should funding delays continue. The board reaffirmed its commitment to sustaining core programming while maintaining financial prudence.

John reviewed the 2026 Q1–Q4 fundraising roadmap and shared updates on the successful completion of the Mellon Foundation match campaign, which strengthened Humanities Montana’s unrestricted reserves and reflected strong community support for the organization’s work. Directors discussed strategies for cultivating major donors, strengthening relationships with foundations, and reinforcing a culture of shared fundraising leadership across the board. The discussion also emphasized the importance of clear expectations for board engagement in donor cultivation and consistent messaging about Humanities Montana’s statewide impact during a period of federal funding uncertainty. No formal action was taken.

The meeting was adjourned at 11:26am.

Humanities Montana
Board of Directors Meeting Minutes
April 2, 2026

Present: Ray Ekness (Chair), Sara Bruya, Slaven Lee, David Cates, Karen Reiff, Tim Wilson, Esther Beth Sullivan

Excused: Glory Blue Earth (Vice Chair), Jen Corning, Precious McKenzie, Tim Wilson

Staff: John Knight (Interim Executive Director)

The meeting convened at 11:00am.

Ray Ekness called the meeting to order and outlined the agenda. He then invited Karen Reiff to present the Governance Committee's recommendation regarding the current board vacancy.

Governance Committee Board Recommendation Discussion

- Karen Reiff reviewed the process and applicant pool for the board vacancy created by Jaci Webb's resignation in February 2026. Karen then discussed applicant Daniel Charlton as a strong candidate for the board and noted the Governance Committee's recommendation that he be nominated to fill the vacancy. She invited John to speak to his conversations with previous applicants and with Daniel.
- John noted that he had spoken with prior applicants whose nominations were not advanced in late 2025. He also shared that he had held multiple conversations with Daniel regarding his interest in board service and why he would be a strong fit. John noted Daniel's background and experience in education as an asset to the board.
- Beth noted that, for future meetings, it would be helpful to provide the full board with materials regarding the applicant pool in advance. John agreed and noted that the materials had been made available in the board portal.

Ray called for a motion to nominate Daniel Charlton to the full board. **David Cates made the motion, and Slaven Lee seconded. Ray invited discussion, and no further discussion followed. Ray then called for a vote. The motion carried unanimously, with full board approval to appoint Daniel Charlton to the board at 11:06 a.m.**

Executive Director Search Committee Discussion

- Ray led a discussion on the Executive Committee's recommendation to move forward with the formation of an Executive Director Search Committee. He then invited Beth to speak to the fall 2025 milestones that would guide the timing of the search, including maintaining operating reserves through FY27 as an important benchmark.
- Beth reviewed the benchmarks related to forming the Search Committee and recommended that the board consider moving forward with its formation.
- Ray shared that the Search Committee would be composed of four members of the Executive Committee, including Glory Blue Earth, Karen Reiff, Slaven Lee, and himself. He also noted the anticipated timeline for establishing the committee, with additional information to be shared with the full board at the May meeting.

- Slaven noted that John Knight should be considered for the position. Ray clarified that the Search Committee would first need to be formally established before any discussion of appointments or the search process could proceed.

Ray called for a motion to begin the Executive Director search by forming the Search Committee. **David Cates made the motion, and Beth Sullivan seconded. Ray invited discussion, and no further discussion followed. Ray then called for a vote. The motion carried unanimously, with full board approval to form the Executive Director Search Committee at 11:12 a.m.**

NEH Federal Funding Landscape Discussion

- John led a discussion on the current NEH funding landscape, focusing on the FY27 Notice of Funding Opportunity and the revised period of performance timeline. He noted that the FY27 grant period has shifted to May 1, 2027–April 30, 2028, creating a six-month delay from the traditional November start date.
- He shared that this shift has significant implications for cash flow planning and long-range budget assumptions, particularly given the continued uncertainty surrounding the release of FY26 funds, and emphasized the need for conservative scenario planning as the organization moves through FY26 and into FY27.
- John then led a discussion regarding the waiver language included in Humanities Montana’s FY27 NOFO application. He noted that the council has consistently included general reservation-of-rights language in federal submissions since the termination of its grant last year and that this language was included again in the current application. This waiver relates to the ongoing lawsuit between Oregon Humanities and DOGE.
- John also briefed the board on supplemental DEI-related waiver language developed by Rhode Island Humanities and reviewed by counsel for the Federation of State Humanities Councils. He recommended that Humanities Montana not include the additional DEI-specific language at this time, citing the lack of clear definitions in the NOFO, the absence of a uniform approach among councils, and the political climate in Montana and the Intermountain West.
- John reaffirmed that this recommendation was procedural and did not alter Humanities Montana’s commitment to the values outlined in its 2022 IDEA statement.

Following John’s presentation, the board engaged in brief discussion and asked clarifying questions regarding risk and recommended next steps. By consensus, the board reaffirmed John’s recommendation to continue using only the general reservation-of-rights waiver language related to the Oregon Humanities lawsuit and not to include additional waiver language regarding the DEI provisions in the NOFO until further legal action or guidance is provided.

The meeting adjourned at 11:33 a.m.

**Humanities Montana
Executive Committee**

March 11, 2026

Present: Ray Ekness (Chair), Glory Blue Earth (Vice Chair), Esther Beth Sullivan (Finance Chair), Karen Rieff (Governance Chair), and Slaven Lee (Programs and Outreach Chair).

Staff: John Knight (Interim Executive Director)

The meeting convened at 10:02am.

Ray called the meeting to order and outlined the agenda, which focused on updates from the Humanities on the Hill trip recently taken by John, Finance Committee updates, Governance Committee updates, Programs and Outreach Committee updates, and a discussion on next steps to search for an Executive Director.

Interim Executive Director Updates

- John provided an update on his participation in Humanities on the Hill in Washington, D.C., noting positive interactions with Montana's congressional delegation and their staff. He also shared highlights from his talking points during those meetings.
- John informed the committee that the NEH has released the FY27 Notice of Funding Opportunity. He also noted that communication from NEH has become more frequent and shared that the agency has indicated it will be able to release FY26 funds once the nominated Acting Chair is confirmed.

Finance Committee Updates

- Beth provided a brief update on financial needs moving into 2026, including the importance of securing new grant funding to supplement the one-time operational stability support received from the Mellon Foundation in 2025. She also expressed appreciation for John's ongoing efforts to conduct grant outreach and pursue new funding opportunities.
- Beth mentioned that she is working with John on the Finance Procedures Manual ahead of the May board meeting.
- Beth asked John for any other updates, where he shared the status of the FY25 Audit and timeline, and ongoing communication improvements with HM's contract accountant.

Governance Committee Updates

- Karen provided an update on agenda items for the next Governance Committee meeting on March 11, 2026. She noted that the committee will review past board applicants with the goal of recommending a candidate to the full board at a special meeting for approval.

Programs Committee Updates

- Slaven noted that the committee has its first meeting on Monday, March 16, and has a working agenda.

Following the committee updates. Ray asked John to leave the meeting so that the group could discuss next steps to appointment an Executive Director to Humanities Montana.

John departed at 10:16am.

Executive Director Search Discussion

The committee discussed beginning a search for a full-time executive director. Beth went through the metrics and criteria that were set for an interim ED that would start a full search. She said a full-time ED will give HM a way to think about moving forward. Beth mentioned two of the criteria to begin the search were enough cash on hand for six months of operation, to see into 2027, and to keep two staff positions going. She noted that with the possibility of continued NEH funds and continued fundraising, we will be able to move forward as a group and with a search for the ED.

Beth noted that the search committee needs to be voted on and approved by the whole board. The committee set up a search committee of Ray Ekness, Karen Reiff, Glory Blue Earth, and Slaven Lee.

There was also discussion by the committee of how big to make the search. Ray suggested we look at the bylaws pertaining to a search and to review the job description used to hire the interim ED as a way to start. He said we will have the full board approve the search committee to get us started. He said then we can look at the scope of the search, the timeline, and the position description.

The meeting adjourned at 10:25am.

Humanities Montana
Executive Committee Meeting Minutes
April 8, 2026

Present: Ray Ekness (Chair), Glory Blue Earth (Vice Chair), Esther Beth Sullivan, Slaven Lee and Karen Reiff

Staff: John Knight (Interim Executive Director)

The meeting convened at 10:01am.

Ray Ekness called the meeting to order and outlined the agenda.

Committee Meeting Updates

- Beth Sullivan provided an update from the Finance Committee, noting that meetings are scheduled for late April and May. She invited John Knight to provide an update on the FY25 audit. John shared concern regarding the length of time the audit is taking and noted that he communicated this concern to the auditors on April 6, 2026. He stated that he still expects the audit documents to be available in advance of the May Finance Committee meeting and ahead of the full board meeting, and that he will remain in close contact with Beth and the Executive Committee should the timeline shift.
- Karen noted that she had no updates since the April 2, 2026 Special Meeting of the Board and shared that the next meeting is scheduled for the summer.
- Slaven provided an update on the first ad hoc Programs and Outreach Committee meeting, noting that discussion focused on the purpose of the committee and on identifying programmatic and fundraising priorities as funding is available. Slaven invited John to briefly speak about the case for support. John noted that a second draft of the document will be reviewed at the next meeting and that it is being developed as a donor-facing resource for staff and board members.

NEH Funding Landscape

- John provided an update on the NEH funding landscape, noting that little has changed since the April 2, 2026 Special Meeting of the Board.
- He shared that the Federation of State Humanities Councils has circulated a proposed FY26 NEH funding plan and noted that it remains the expectation that funding for state humanities councils will become available in May. He also noted that the proposed plan reflects a reduction in the total funding available to state humanities councils

Proposed Agenda for May Board Meeting

- John walked the committee through the May Board Meeting agenda, noting that changes will likely occur. No comments were given by the committee about adjusting the agenda.
- Ray noted that Executive Sessions at May Board Meeting will revolve around how to support Jenny Beville and John, and grow the organization programmaticaly.

John departed the meeting at 10:21am.

Executive Director Search Committee

- The search committee (Ray Ekness, Karen Reiff and Slaven Lee (Glory was unable to rejoin the Zoom session after it was accidentally ended) met after the executive committee meeting. There was discussion about ways to move forward with the search. The committee came to unanimous consensus on taking a plan to the full board for their consideration at the next board meeting in May.

The meeting adjourned at 10:40am.

Humanities Montana
Executive Committee Meeting Minutes
May 13, 2026

Present: Glory Blue Earth (Vice Chair), Esther Beth Sullivan (Finance Chair), Slaven Lee (Programs and Outreach Chair), and Karen Reiff (Governance Chair)

Excused: Ray Ekness (Board Chair)

Staff: John Knight (Interim Executive Director)

The meeting convened at 10:01a.m.

Glory Blue Earth and John Knight reviewed the agenda items for the Executive Committee, noting that there were no action items requiring approval.

Committee Updates

- At 10:03a.m., Glory invited the chairs of each committee to provide brief updates. Beth Sullivan gave a brief Finance Committee update, noting that the audit is still ongoing and that a draft of the Financial Policies and Procedures Manual will be available for board review and approval at the May 29–30 board meeting in Helena. She discussed the recommendation for a special meeting of the board in mid-late June to approve of the audit.
- Karen Reiff reported that the Governance Committee had not met since the last Executive Committee meeting. She noted that the next meeting for the committee would be in July.
- Slaven Lee updated the committee on discussions from the most recent Programs and Outreach Ad Hoc Committee meeting regarding FY27 program priorities. They also noted that John Knight had engaged a consultant to lead two envisioning sessions focused on programs and staff capacity at the May board meeting. John provided an overview of the consultant, MC Baumstark, and their familiarity with Humanities Montana. Slaven and John also shared updates on the development of the Case for Support and Annual Report documents.

May Board Meeting Agenda

- At 10:11 a.m., John walked the committee through the May Board Meeting agenda, reviewing the business and action items scheduled for discussion. No questions were raised by the committee, and there was general approval of the meeting structure. John noted that he would send the complete board packet to the full board on Friday, May 15, and that meeting information would also be made available to the public on the Humanities Montana website.

To conclude the meeting, John gave a few fundraising and grants updates to the Executive Committee. **The meeting adjourned at 10:27a.m.**

Humanities Montana
Finance Committee Meeting Minutes
April 29, 2026

Present: Esther Beth Sullivan (Finance Chair), Ray Ekness (Chair), Sara Bruya, David Cates and Tim Wilson.

Staff: John Knight (Interim Executive Director)

The Meeting Convened at 11:00pm

At 11:02am Beth called the meeting to order and asked for approval of the agenda. **Tim Wilson made a motion to approve the agenda, and David Cates seconded. The agenda was approved unanimously.**

Budget Metrics and Summary Review

- John reported on the organization's current financial position, noting a stable cash balance, a projected year-end reserve, and positive net income to date. He shared that monthly spending is running below budgeted levels, reflecting reduced staffing, controlled spending, and the gradual return of programming. Tim asked whether funds held in savings are earning interest, and John confirmed that they are.
- He emphasized that current financial stability reflects active management rather than consistent revenue, and noted that federal funding has not yet been received and remains uncertain. Committee members discussed the potential timing of funding and the need to plan for multiple scenarios, including delays or reductions. John also highlighted recent private funding as helping sustain operations.
- John also summarized the Budget to Actual portion of the report, noting that it includes carryforward funds to present a more complete picture of available resources. He shared that revenue is tracking within expectations given current conditions, supported by prior-year funds and private support. He reported that expenses are running below budget, particularly in personnel and program areas, due to reduced staffing and controlled spending, and noted that additional program expenses are expected as activities continue to ramp up.
- David asked John about any risks associated with carryforward funds. John responded by noting the importance of spending committed revenue and ensuring sufficient staff capacity to do so.
- He further noted that current-year performance is slightly ahead of projections, and that the overall financial position reflects both current activity and prior-year resources. He emphasized that financials are reviewed monthly, with close attention to cash position and burn rate, and discussed that Humanities Montana remains stable while maintaining a conservative and flexible approach.

Budget to Actual Review and Discussion

- Beth opened by providing background on the Budget to Actual process, explaining that it was disrupted following staff terminations, including the fiscal director. She noted that the current report has been rebuilt and is now being generated manually by the accountant and the Interim ED.
- John summarized the Budget to Actual report, noting that it includes carryforward funds to present a more complete picture of the organization's financial position. He walked the committee through the report line by line, highlighting notes within each section and identifying areas where categories and entries will need further cleanup and refinement.
- He shared that revenue is tracking within expectations and is supported by a combination of prior-year funds and private support.
- John reported that expenses are running below budget, particularly in personnel and program areas, reflecting reduced staffing levels and controlled spending. He noted that some of this variance is due to timing, as programming continues to ramp up. David asked whether the budget for the Poet Laureate program is larger than in past years. John confirmed that it is, and explained that in prior years those costs were included within the broader Speakers Bureau budget.
- He reported that the current-year budget performance is slightly ahead of projections, and that the overall financial position reflects both current operating activity and prior-year resources. He further emphasized that spending discipline remains in place while maintaining the ability to scale programming as funding conditions become clearer.

Beth asked for a motion to approve the FY26 Budget to Actual document at 11:40am. **David made a motion to approve and Sara Bruya seconded the motion. The FY26 Budget to Actual document was approved unanimously.**

FY26 Profit and Loss (through March 31) and FY26 Balance Sheet (Through March 31) Review and Discussion

- Beth asked the committee to adjust the agenda to approve both items at the same time. John walked the committee through documents.

At 11:45am Beth asked for a motion to approve the FY26 Profit and Loss (through March 31) and FY26 Balance Sheet (Through March 31) documents. **David made a motion to approve and Tim seconded the motion. The FY26 Profit and Loss (through March 31) and FY26 Balance Sheet (Through March 31) documents were approved unanimously.**

Grants Matrix Review

- John reviewed his internal-facing FY26 Grants Matrix document, noting that it tracks submitted, awarded, and pending foundation support across the fiscal year and provides a clear view of the organization's development pipeline. He confirmed recent grant awards from the Headwaters Foundation and the Washington Foundation, and shared that total committed and received funding is currently exceeding projections outlined in the revised FY26 budget.
- He highlighted that the matrix reflects a mix of confirmed awards, partial funding, and pending applications, with several grants still under review or in progress. He noted that some awards are structured as multi-year commitments or phased payments, while others reflect adjusted or partial funding levels.
- John shared that current funding supports a range of program areas, including Speakers in the Schools, the Democracy Project, the Poet Laureate program, and general operating support, and emphasized that the matrix is being used to guide ongoing fundraising strategy and diversification of revenue sources.

Finance Procedures Manual Updates and Review

- Beth provided an overview of the need to update and review the Finance Procedures Manual and walked the committee through select line items. David asked a clarifying question regarding roles, and Beth noted that roles are continuing to be more clearly defined as the document is revised. She asked that committee members review the document ahead of the mid-May Finance Committee meeting.

John provided a brief update on the audit timeline, noting that he anticipates the audit will be completed by the next Finance Committee meeting. Beth added that if the auditors are delayed, the Finance Committee would review the audit following the May 29–30 full board meeting and may propose a special board meeting in summer 2026 to address it.

The meeting adjourned at 12:07pm.

Humanities Montana
Finance Committee Meeting Minutes
May 12, 2026

Present: Esther Beth Sullivan (Finance Chair), Sara Bruya, and Tim Wislon.

Excused: Ray Ekness (Board Chair)

Absent: David Cates

Staff: John Knight (Interim Executive Director)

The meeting convened at 11:02am

Beth Sullivan reviewed the agenda and asked for a motion to approve the agenda. **Tim Wilson made a motion to approve of the agenda, and Sara Bruya seconded. The motion to approve the agenda was unanimously approved by the finance committee.**

FY25 Audit Update

- John Knight provided an update on the FY25 audit timeline and noted that Humanities Montana has continued to meet requested documentation and response timelines throughout the audit process. He noted that a substantial portion of the remaining work involves revisions to the functional expense allocation review. Updated allocation materials were provided by the auditors in early April, with final direction to proceed communicated on May 8. As a result, the remaining revisions and review extended beyond the timeline required for inclusion in the May Board packet.
- The committee discussed the remaining allocation revisions that are now being completed by Humanities Montana's contract accountant and are expected to take approximately one to two weeks, followed by final auditor review and processing. John also noted that recent funding guidance appears to have resolved earlier "going concern" considerations connected to the audit review process.
- John noted that the audit is now considered to be in its final phase, with completion anticipated within the next few weeks pending final review and processing.
- John alerted the committee that, given the delay from the auditors, the committee would need to reconvene in early June to review the completed audit draft, followed by a special meeting of the Board in mid-to-late June for formal review and acceptance of the audit.
- John also noted that Humanities Montana must submit completed audit materials by July 31.

Financial Procedures and Policies Discussion and Review

- Beth led a discussion on the need to review the Financial Procedures and Policies Manual, including its history and the ways organizational roles have evolved over time.
- She noted the importance of creating a more readable matrix that clearly outlines how financial responsibilities are assigned between staff and the board, to ensure internal controls.

- The discussion focused on extracting crucial internal control check points from the narrative version, with its lengthy financial and audit language. A matrix format is hoped to provide a more efficient overview for staff and board members to see that internal controls are being observed. Beth noted that she and John still have a few edits to complete, but that the revised matrix more clearly defines staff responsibilities, board oversight roles, and internal controls.
- The Finance Committee discussed the extent to which many financial and procedural responsibilities currently fall to the Executive Director, following comments from Sara regarding the concentration of day-to-day financial oversight within the role. Committee members noted that staffing changes and reductions in administrative capacity over the past year contributed to the Executive Director assuming a broader range of financial management responsibilities than would typically be ideal for long-term organizational structure and internal controls.
- John explained that the revised matrix is intentionally designed to remain flexible as Humanities Montana's staffing capacity evolves, allowing procedures to be delegated as additional staff support and contractor assistance become available. He noted that the matrix is intended both to clarify current responsibilities and oversight structures and to serve as a planning tool for strengthening organizational capacity and separation of duties moving forward.
- Tim asked why the auditors had not identified the dense procedural language earlier. Beth explained that the manual was developed over several years in response to material findings related to Humanities Montana's financial procedures beginning in 2019, during a period of significant staffing and structural changes. John added that the matrix is intended to demonstrate to the auditors that Humanities Montana is actively identifying procedural gaps and working to strengthen internal control systems and oversight.

Beth asked for a motion to approve the Financial Procedures and Policies Manual, including the matrix addendum, for recommendation and review by the full board at the upcoming board meeting. **Sara made the motion, with Tim seconding. The motion passed unanimously at 12:32 p.m.**

The meeting adjourned at 12:34pm.

**Humanities Montana
Governance Committee**

March 11, 2026

Present: Ray Ekness (Chair), Glory Blue Earth (Vice Chair), Karen Reiff (Governance Chair), Jennifer Corning, and Precious McKenzie

Staff: John Knight (Interim Executive Director)

The meeting convened at 1:00pm.

Karen Reiff called the meeting to order and outlined the purpose of the meeting, which was to discuss the current board vacancy and review past applicants. She asked John to summarize his recent conversations with the applicants and then invited comments from the committee.

Interim Executive Director Discussion

- John reported that he had follow-up conversations with two previous board applicants, Daniel Charlton and Elvira Roncalli. He shared that Charlton was enthusiastic about serving on the board and noted that his appointment could strengthen Humanities Montana's fundraising and development efforts, particularly with private foundations and corporate sponsorships.
- John also provided a brief ranking of his top three candidates.

Governance Committee Discussion

- Precious McKenzie noted that she believed Charlton would be an excellent candidate for the board, citing his enthusiasm for Humanities Montana.

Karen asked if there was any further discussion regarding the candidates. No additional discussion occurred. She then asked John to review the nomination process and outline the next steps.

Karen called for a motion to nominate a new director to the board. **Precious McKenzie made a motion to nominate Daniel Charlton, which was seconded by Jennifer Corning. The committee unanimously voted in favor of recommending Charlton to the board.**

John noted that the nomination would move to the full board for a vote. He also shared that he would work with Board Chair Ray Ekness to schedule a special board meeting in March or April to consider the nomination.

The meeting adjourned at 1:07pm.

Humanities Montana
Programs & Outreach Committee Meeting Minutes
March 16, 2026

Present: Slaven Lee (Committee Chair), Ray Ekness (Board Chair), Glory Blue Earth (Board Vice Chair), and Sara Bruya

Staff: John Knight (Interim Executive Director) and Jenny Bevill (Programs Development Director)

The meeting convened at 12:02pm with a quorum.

Slaven welcomed committee members and invited brief introductions. John was asked to provide a short overview of the purpose of the Programs & Outreach Committee and its advisory role in supporting Humanities Montana's program strategy, community partnerships, and statewide engagement.

Role of the Programs & Outreach Committee

John outlined the role of the Programs & Outreach Committee as an advisory group that can provide perspective on program direction, outreach opportunities, and community engagement across the state. John led a brief discussion on ways members could support Humanities Montana's outreach and partnerships in communities across Montana, noting the importance of strengthening relationships with libraries, schools, and community organizations that host Humanities Montana programs.

Overview of Current Programs

Jenny provided an overview of Humanities Montana's current program areas. She walked the committee through the organization's ongoing programs and provided a brief tour of the Humanities Montana website to illustrate how programs are presented and accessed by communities across the state. During the discussion, Sara asked about the potential for expanding the speaker's bureau and whether there were opportunities to increase the number of presenters or programs offered through that initiative. John noted that while there is strong interest in expanding the program, staff are currently working at capacity and operating within the limits of available funding and resources. He added that program growth is an ongoing consideration and that staff continue to evaluate opportunities for expansion as funding and staffing allow.

Jenny then discussed several of Humanities Montana's core programs in more detail, including the following:

- **Our Montana Voices:** MT250 Commission speaker's bureau program connecting communities with humanities scholars and presenters across the state.

- **Democracy Project Program:** a youth civic engagement program working with libraries to support youth-led civic dialogue and leadership development.
- **Montana Center for the Book:** including One Book Montana, the Montana Poet Laureate Program, and Great Reads from Great Places.

Program Priorities for 2026

John discussed the four program lanes currently guiding Humanities Montana's work: Montana History and Culture, Indigenous Knowledge, Civics, and Montana Literacy and Literature. He noted that these areas help organize the organization's programming and reflect key themes that connect humanities work to communities across the state. John also shared that there is potential for literacy and literature programming to grow within the Speakers in the Schools program if additional funding can be secured.

Ray asked how Humanities Montana gathers information from schools about their programmatic needs and how the organization determines which speakers schools are most interested in booking, a question originally raised by Slaven. Staff noted that follow-up reports from schools are not always submitted and that direct outreach to schools can be difficult. As a result, demand is often assessed by reviewing which programs have historically been booked most frequently.

Slaven expressed support for expanding programs within the literacy and literature lane and emphasized the importance of continuing to build public engagement around reading, writing, and storytelling in communities across Montana.

Case for Support Review

John introduced draft versions of Humanities Montana's Internal Case for Support and Donor Forward Case for Support documents. He explained how these materials will be used to guide messaging about the organization's mission, programs, and impact, and recommended that committee members review the drafts and send along any edits or suggestions. John also noted that the Case for Support will help frame the organization's 2026 Annual Appeal and Annual Report. The committee discussed the importance of clearly communicating the impact of Humanities Montana's programs across the state and noted that strong storytelling and concrete program examples will be important in helping donors understand the value of the organization's work.

Next Steps

The committee discussed scheduling the next meeting and opportunities for continued engagement with Humanities Montana's programs and outreach efforts.

The meeting adjourned at 12:58pm.

Humanities Montana

Ad Hoc Programs and Outreach Committee Meeting Minutes

April 22, 2026

Present: Ray Ekness (Chair), Slaven Lee (Programs and Outreach Chair), Sara Bruya.

Staff: John Knight (Interim Executive Director), Jenny Bevill (Programs Development Director)

Excused: Glory Blue Earth (Vice Chair)

The Meeting Convened at 12:01pm

Slaven called the meeting to order and invited John to share the agenda. They then asked Jenny Bevill to provide a Programs Report.

Programs Report

- Jenny provided an update on current programming activity, noting that Humanities Montana continues to operate with limited program capacity, shaping both the scope and pace of delivery. She shared that traditional programs, including Montana Conversations and Speakers in the Schools, remain paused due to ongoing funding constraints. Current efforts are focused on maintaining and rebuilding relationships with community partners while identifying opportunities for targeted program offerings where feasible. Outreach to libraries, schools, and community organizations is ongoing, particularly in areas where programming has been limited in recent years. Recent engagement has reaffirmed strong demand for humanities programming across the state.
- Jenny noted that program development and envisioning, in collaboration with John, is currently guided by available resources and potential grant opportunities. John briefly spoke to potential increased funding for the Democracy Project.
- The committee asked questions regarding Democracy Project selection. Jenny also noted potential growth of the Democracy Project to include adult audiences, following a listening session at the Montana Library Association conference.

Fundraising Update:

- John shared a brief overview of the current funding landscape, noting the continued importance of private foundation and grant support given ongoing uncertainty around federal funding. He provided an update on recent grant activity, including applications under review and invitations for renewed or expanded proposals, reflecting continued confidence in Humanities Montana's work.
- He also noted ongoing efforts to strengthen the grants pipeline and track opportunities, alongside continued cultivation of individual donors. John then shared a short update on the federal landscape, noting that the National Endowment for the Humanities has an acting chair and that, optimistically, funds could become available beginning in June.
- John closed with a brief discussion on potential summer fundraising gatherings, sharing early ideas for hosts and supporters. The committee agreed to return to this

conversation at a future meeting and expressed confidence in the organization's near-term sustainability through continued fundraising efforts.

Programs Priority for FY27

- John proposed that Humanities Montana engage a consultant to lead the envisioning session at the May 29 board meeting in Helena, focused on program and organizational priorities. He noted the importance of bringing in an outside facilitator to guide the conversation and allow staff to participate more fully.
- John identified Mary Baumstark of Lewistown as the proposed facilitator, noting her background in Montana nonprofit work, including experience in strategic planning, community facilitation, and statewide engagement. He shared that he met with her in early April to discuss the session and approach.
- The committee asked about cost, and John indicated an estimated range of \$500–\$700. The committee expressed support for the approach and agreed to allocate funds to engage a consultant for the session.
- Ray noted that it would be good to host the program's priority conversation at the May board meeting, as Humanities Montana prepares to receive federal funds and other funding sources in the summer of 2026.

Case for Support

- The committee expressed support for the Case for Support draft and agreed it is ready to be sent to Digital Spark Creative for design.

Annual Report

- John introduced a brief discussion on the 2025 Annual Report, noting the importance of using the report as a clear and public-facing reflection of Humanities Montana's work during a year of transition. He shared that the report will need to balance storytelling with transparency, highlighting both programmatic impact and the organization's current funding context.
- Slaven recommended that the Annual Report be printed in a limited edition and made available to funders and foundations.
- John emphasized the opportunity to use the report to reinforce Humanities Montana's core program areas and demonstrate continued statewide engagement despite limited capacity.

The meeting adjourned at 12:53pm.

Interim Executive Director's Report

May 2026

As Humanities Montana moves further into FY26, I continue to feel encouraged by the growing stability and momentum across the organization following a prolonged period of uncertainty after the termination of our FY25 funding and substantial staff reductions. Since the start of the Fiscal Year, much of our work has focused not only on operational stabilization, but also on rebuilding visibility, partnerships, and long-term confidence in Humanities Montana across the state.

As spring unfolds, our work has been defined by renewed statewide engagement. Through new program offerings, outreach travel, donor meetings, and partnership development, Humanities Montana is once again visibly active in communities across Montana. From libraries and schools to museums and community centers, I believe that there is growing excitement around the return and expansion of our programming. Programs such as the Montana Poet Laureate Program, Democracy Project, One Book Montana, and Our Montana Voices continue reconnecting Humanities Montana with communities, while partnerships with organizations including the Montana State Library, Montana Arts Council, and Montana Civic Learning Coalition strengthen our reach and visibility.

In April, I spent significant time traveling across central and eastern Montana meeting with community partners, donors, librarians, educators, and program participants. During that trip, I visited Democracy Project sites, One Book Montana collaborators, libraries, museums, and community centers. One particularly meaningful stop was at the historic Jersey Lily Bar and Café in Ingomar, where Humanities Montana has helped support One Book Montana programming in partnership with local organizers and readers. Experiences like these reinforced for me both the importance of the work Humanities Montana provides and the strong desire for continued public humanities programming in rural communities throughout the state.

At the same time, activity across the organization continues growing significantly. Programs, fundraising, communications, and compliance work have all expanded this spring. Our Montana Voices bookings continue to grow, while the Montana Poet Laureate Program has already reached communities from Winnett to Havre, and beyond. Humanities Montana also reestablished a strong presence at the Montana Library Association Conference this spring through Democracy Project and One Book Montana presentations with librarians.

As Humanities Montana moves forward, conversations around long-term staffing capacity and organizational infrastructure are becoming increasingly important to sustaining this momentum thoughtfully and responsibly. Still, I remain optimistic about the direction of the organization and deeply encouraged by the enthusiasm, partnership, and support we continue to encounter across Montana.

Federal Funding & Organizational Planning

The federal funding landscape for state humanities councils continues to evolve following the disruption of FY25 General Operating Support funding last year. Current guidance from the National Endowment for the Humanities and the Federation of State Humanities Councils suggests that FY26 General Operating Support awards may begin moving forward this summer, though timelines and final funding levels remain somewhat uncertain. In the meantime, Humanities Montana is planning responsibly around multiple funding scenarios while preparing internal systems for the possible return of federal support. I continue to feel encouraged by the organization's position compared to earlier in the fiscal year. Our focus remains on thoughtful planning, diversified fundraising, strong statewide partnerships, and building long-term organizational sustainability regardless of future federal funding.

Key Points

- FY26 NEH funding guidance continues improving, though timelines remain uncertain
- Humanities Montana submitted its FY27 General Operating Support application within the required timeline
- Organizational planning continues around multiple funding scenarios
- Internal systems continue being prepared for the possible restoration of federal funding
- Long-term sustainability planning remains a major organizational priority

Financial Health & Audit Update

Humanities Montana's financial position has remained steady throughout the spring, with current spending tracking below projected FY26 budget assumptions. Carry forward support from FY25 has also provided important flexibility as organizational activity and statewide programming continue expanding. The FY25 audit process is now nearing completion following several months of reconciliation work, allocation review, documentation requests, and federal reporting. Although the process extended beyond the original timeline, we have continued strengthening internal financial systems, reporting structures, and operational procedures that will support stronger long-term infrastructure moving forward.

Key Points

- FY26 projected surplus remains positive
- Cash on hand remains above projected FY26 reserve balance
- Spending continues tracking below projected budget pace
- FY25 audit remains in final stages of review and processing
- Continued refinement of financial reporting and operational systems underway

Programs, Partnerships & Statewide Outreach

Program activity continues expanding statewide through the Montana Poet Laureate Program, Democracy Project, One Book Montana, and Our Montana Voices. Libraries, schools, museums, and community organizations across Montana continue expressing strong interest in renewed collaboration and future programming opportunities.

This spring also marked Humanities Montana's renewed presence at statewide convenings and outreach events, including the Montana Library Association Conference and expanded partnership work with organizations including the Montana State Library, Montana Arts Council, Montana Civic Learning Coalition, and the Library of Congress Center for the Book network. Our Montana Voices bookings continue growing steadily, while Democracy Project and One Book Montana partnerships continue strengthening relationships with libraries and community organizations across the state.

Key Points

- Continued statewide growth in programming and partnerships
- Strong response to Montana Poet Laureate and Our Montana Voices programming
- Democracy Project completed another successful program year
- Expanded collaboration with libraries, schools, museums, and statewide organizations
- Reestablished visibility through statewide outreach and convenings
- Growing organizational activity increasingly highlights future staffing and operational capacity needs

Fundraising & External Relations

Fundraising efforts also continue to move in a very encouraging direction. Since November 2025, Humanities Montana has applied for more than \$538,000 in grant and foundation support and has secured more than \$271,000 in funding to date for this fiscal year. At the same time, individual giving efforts expanded significantly this year through recurring gifts, annual support, board giving, year-end contributions, and the organization's spring appeal campaign.

This spring, I spent time meeting with both donors and longtime supporters across the state. These conversations consistently reflected growing confidence in Humanities Montana's direction, leadership, and renewed visibility across Montana communities. It has also been encouraging to see stronger alignment developing between fundraising, communications, storytelling, and program outreach as we continue demonstrating the impact and relevance of the public humanities statewide.

Key Points

- More than \$271,000 in grant and foundation support secured during FY26 to date
- Expanded individual giving efforts through recurring gifts, annual support, and spring appeal outreach
- Continued cultivation of donors, philanthropic partners, and statewide supporters
- Strong response to renewed organizational visibility and community engagement efforts
- Increased alignment between fundraising, communications, storytelling, and program outreach

Looking Ahead

Humanities Montana enters the summer months with increasing organizational stability, growing statewide engagement, and momentum across programs, fundraising, and partnerships. While federal uncertainty continues requiring cautious planning, the organization is operating from a significantly stronger position than earlier in the fiscal year. The work ahead will focus on balancing continued growth with sustainable operational planning, strengthening organizational infrastructure, and continuing to rebuild Humanities Montana's visibility and impact across the state.

I remain deeply grateful for the continued leadership, support, and encouragement of the Board during this period of rebuilding and transition. The progress Humanities Montana has made over the year reflects a shared commitment to ensuring that the public humanities continue reaching communities across all regions of Montana.

Key Priorities

- Complete FY25 audit and remaining compliance processes
- Prepare for possible FY26 NEH funding restoration
- Continue rebuilding statewide partnerships and public visibility
- Expand fundraising and donor cultivation efforts
- Continue strengthening organizational systems and reporting
- Advance conversations regarding long-term staffing and operational capacity
- Support FY26–27 program development and Montana 250 partnerships

Program Report: May Board Meeting, May 30, 2026

Overview:

As programs continue to get underway at Humanities Montana, our strategy is focused on rebuilding and cultivating partnerships and relationships so that our offerings can serve as many constituents as possible. Longstanding partners like the Montana State Library and the Montana Arts Council help promote and connect our programs with booking sites and constituents across the state. Currently HM is partnering with MAC to support the Montana Folk Festival's folklife area this July in Butte. The MSL collaboration runs across multiple programs. MSL has booked the Montana Poet Laureate, and Our Montana Voices speakers for their virtual lifelong learning series. They were instrumental in the early years of building out The Democracy Project and continue to champion this program. They helped pilot the Great Reads from Great Places selection process with HM in 2024. The Great Falls Public Library, in particular, supported the One Book Montana statewide read by including our book club kits in their Museum Key system for reservation check outs, the only system of its kind in the state.

New partnerships, like the Department of Public Transformation, allow us to continue connecting Montanans, especially those in rural areas, with substantive grant opportunities. Partnerships like the Montana Center for the Book affiliate network from the Library of Congress and the Montana Civic Learning Coalition connect HM staff with peers to share ideas that help us better serve the public. The Great Reads from Great Places program aligns two Montana authors, one for adults and one for youth, with other titles from across the country. One Book Montana activates these titles through book club discussions in public spaces across the state from the Historic Jersey Lilly Bar and Café in Ingomar to the River Arts and Books community space in Roscoe to public libraries large and small, from the Montana State University in Billings to Glacier County Library in Cut Bank. Our steadfast commitment to libraries and librarians support libraries as foundational democratic institutions.

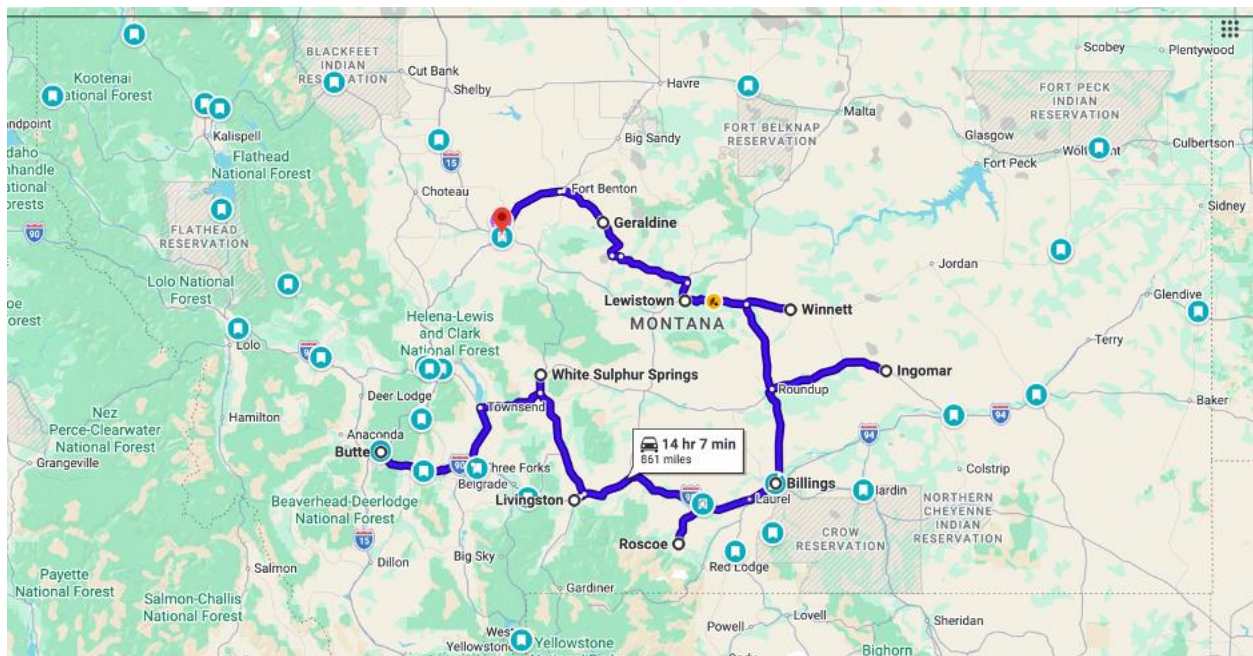
As we continue to use storytelling to support programming, Humanities Montana's website and social media are our primary outreach vehicles. The monthly newsletter and social media posts consistently spotlight the impact of our programming. Making our rich programmatic offerings visible and accessible in this way, helps participants and funders understand what the public humanities look like in action, so that they can participate and support these efforts.

Bringing back a mini-speaker bureau, Our Montana Voices, has allowed HM to reconnect with booking sites in libraries, community centers and schools from Darby to Winnett to Havre. Our relationships with librarians and teachers who book speakers is being refreshed as folks realize that HM is again back in the business of providing high quality, engaging speakers on topics their communities care about. This pipeline from HM to the

booking sites to the public is essential to delivery of humanities content to all Montanan's. It is wonderful to see it back up and running.

Outreach:

HM staff took our annual outreach trip in April. John traveled for 5 days to visit 2 Democracy Project sites, 2 One Book Montana collaborations between public libraries and community third spaces, 2 community centers, and 1 major donor. He also hosted a dinner with board members and an HM speaker, Dr. Lanny Real Bird, in Billings. He drove 18 hrs / 1,189 miles! This trip stabilized and nourished partnerships with libraries, museums, and community centers across eastern Montana.



Montana Center for the Book

The Montana Center for the Book **Great Reads from Great Places** authors have been submitted to the Library of Congress:

- ["The Way Around: A Field Guide to Going Nowhere"](#) (Milkweed Editions) by Nicholas Triolo (adult)
- ["Galloping Away"](#) (Chicken Scratch Books) by Robin Kolb (youth)

HM staff will be supporting these authors by sending their books to represent Montana at the National Book Festival in Washington, DC on August 22, 2026. We plan to once again send HM staff and authors or board members to the festival to staff the Montana table. Over 3,000 members of the public visit the festival in one day and stop by the state tables

to learn about the Great Reads from Great Places titles and also about Montana via road maps, trail maps, and content from the Montana Office of Public Instruction Indian Education for All curriculum materials.

These titles will again become the 2026 One Book Montana statewide read books. The statewide read will run Oct 1, 2026 – Feb 28, 2027. There will be local programming happening across the state under the Festival Near You window of August 1-September 31.

The Library of Congress gifted each affiliate Center for the Book with a section of the original wood card catalog. In collaboration with the Missoula Public Library, our section is available for public enjoyment on the first floor. This was publicized via HM newsletter and social media during the American Library Association's National Library Week.

Montana Library Association Conference: outcomes achieved

HM staff traveled to Great Falls for the annual Montana Library Association Conference where HM was accepted to present two sessions: an envisioning session for Democracy Project for Adults, and a One Book Montana "Meet the Author" event with Janet Fox.

Connecting with librarians at MLA has been a cornerstone of programmatic outreach for many years and HM staff were thrilled to be able to revitalize our presence there. Longtime partners from the Montana State Library staff met with rural librarians from Conrad, Columbus, and Polson as well as Butte and Bozeman to envision Democracy Project for adults, something many librarians have been requesting. We hope this group will become the focus group for an Adult DP pilot program.

HM distributed 60 free copies of "[Apsáalooke Crow and the Elk River](#)" by AJ Otjen with paintings by Kevin Red Star to rural librarians. This project was funded by an HM grant prior to April 2, 2025. The books were received with great enthusiasm by librarians.

A second goal of the outreach trip was to collect photos and testimonials for future use in HM newsletter, social media, grant applications, and fundraising efforts. Stay tuned for these in the coming weeks.

Montana Poet Laureate Program:

Montana Poet Laureate Allen Morris Jones has completed 17 presentations since January with more applications coming in every day. His presentation is being very well received from Winnett to Havre to Bozeman with trips planned to Baker and Miles City among others. He is presenting at schools and in community spaces. He presented the keynote at the Montana Library Association conference.

“MLA's conferences are busy - we pack LOTS of sessions in, and that means that keynote presentations get combined with lunches. Because of the pace of the conference it is not uncommon for attendees to use these breaks to rest, go for walks, and otherwise step away from the conference. However, this year had nearly every attendee register for and attend the lunch and keynote. Allen is clearly a known and beloved quantity in the Montana Library community, and the feedback was that people were legitimately excited to hear from him as our keynote speaker. His openness about his creative process, the beauty of his writing, and the diversity of his writing were topics of conversations that I had throughout the conference. I did not hear any negative comments from the audience, and the conversations continued long past the conclusion of Allen's presentation.”

- Sean Anderson, MLA President

“When the speaker gave excerpts from his books and poems, there was audible appreciation from the audience. There were also great questions at the end. Everyone took a sheet home to possibly write up their stories for his upcoming book. Everyone enjoyed the stories and his upbringing.”

- Lance Olson, Director, Petroleum County Community Center

“The conversation was between two Montana poets: Michael Earl Craig and Allen Morris Jones. It was great to have two Montana Poet Laureates in dialogue about the importance of poetry and the craft of writing. It was a unique opportunity to have these two poets read their work side by side and engage with the work of each other.”

- Yetta Stein, Director, Elk River Arts and Lectures, Livingston, MT

Democracy Project

The Democracy Project program year wrapped this month, and debriefing is happening at all program sites. We conduct debriefs with the librarians and send out a form for librarians to collect teen feedback. We do this to ensure we are achieving the desired outcomes and see what adjustments need to be made for the next year as well as to collect testimonials for fundraising. One element of the success of the Democracy Project has been its responsiveness to expressed needs of the teens and librarians. Soft launch sites will be debriefing on meeting the goals of the teen engagement plans they wrote back in January.

Applications are open for the 2026-27 program year. On May 21 we will offer an informational zoom and conduct outreach to libraries to apply for the 2026-27 program year running from Sept 2026-May 2027.

At the invitation of the Federation of State Humanities Councils, HM presented alongside Pennsylvania and Missouri, to over 80 council staff from across the country. [Made By Us](#) and [CIRCLE](#) presented research on engaging Gen Z and the panelists responded with

examples of this engagement through their own projects. It was gratifying that DP is utilizing so many of the strategies revealed by the research including:

- A political home not attached to either party
- A sense of belonging
- Irl meetings
- Frictionmaxxing – choosing less efficient analog situations
- A way to take action
- 77% of Gen Z want irl civil discussion and volunteer opportunities
- Incremental changes are valuable – pick one small thing to change
- Libraries are highly favorable 3rd spaces
- Context matters
- Pipeline to involvement

In the fall of 2024, when the DP won the Schwartz Prize, HM had presented DP to all councils at the National Humanities Conference in Providence, Rhode Island, and 10 councils had expressed interest in developing DP in their state. One growth pathway for DP had been envisioned as an exemplary program that HM might consult with other councils to establish DP in their state. This has been on pause. With this presentation, we began to revitalize this discussion, although no progress can be made without additional staff. As evidenced by the Federation webinar and research, 18-30 year-olds are an underserved population in most humanities council programming.

Our Montana Voices

Our Montana Voices bookings to date: 23/50

Libraries, museums and community centers are collaborating to offer speaker series. For example, in Blaine County, the Blaine County Museum, the Blaine County Library, The Harlem Public Library, the Chinook Senior Center, and the Aaniiih Nakoda Tribal College Library are all collaborating on a series with a presentation at each organization. In the Flathead Valley, the Flathead County Libraries three branches are partnering with the Audubon Society to cross promote a speaker series.

An example of the impact of Our Montana Voices from a teacher at Kalispell Middle School:

"I wanted to send a quick shout out email about our Rankin event at KMS this past Tuesday. As always, Mary Jane was fantastic. I've worked with her for twelve years now and it seems to just keep getting better. We had around 140 students watch her performance. Afterward, students engaged in an excellent Q&A session, which we had to cut short (that is not often the end result of a Q&A with 8th graders!). They were engaged, learned a ton, and the feedback the next day to me was entirely positive!"

Anyway, I just wanted to pass along a word of praise and appreciation for both Humanities Montana, as well as Mary Jane as a performer, presenter, and educator.”

Thank you,

Taylor Ferda

8th Grade Social Studies

Budget Metrics:***Based off the Revised FY26 Operating Budget***

Projected FY26 revenue: \$583,710.00

Projected FY26 expenses: \$539,382.60

Projected FY26 surplus: \$44,327.40

- The projected FY26 figures above reflect the revised operating budget assumptions currently guiding FY26 planning and do not represent year-to-date actuals. Budget to Actual information listed in the budget summary.

Cash on hand: \$610,041.30 (as of March 31, 2026 and adjusted in QuickBooks)

- Includes restricted and unrestricted funds.

Bank Accounts:

- Checking: \$66,823.47
- Savings: \$543,217.83

NEH Potential Draw Down FY26: \$366,463.20 (40% planning assumption)

- Based on recent confirmation from the Federation of State Humanities Councils, current planning assumptions reflect a potential release of approximately 40% of the FY25 funding level, should FY26 federal funds come online. While Humanities Montana does not yet have access to these funds, current guidance indicates availability is expected beginning June 1, 2026.

Monthly burn (current actual): \$30,000–\$31,000

- Through March 31, actual spending continues to track below budget assumptions.
 - ***Monthly burn (Projected with FY26 Budget):*** \$44,950
This figure reflects the revised FY26 operating budget and represents average monthly projected expenses across the fiscal year.

Net cash burn since February board meeting: approximately \$17,000/month

Close out costs (in the event of hiatus): \$92,991

Number of months that can be covered in cash (minus close out): approximately 11 months

- Cash on Hand (\$610,041.30) - Closeout Costs (\$92,991) / Monthly Burn (\$44,950) = 11.5 months

Budget to Actual

(through March 31, 2026)

The Budget to Actual includes carry forward funds from FY25, aligning this report with prior years and providing a more complete picture of available resources. As a result, revenue and expense totals reflect both current-year activity and prior-year support, alongside the FY26 Revised Operating Budget approved by the board in February 2026. This approach presents the organization's full financial position, while current-year operating performance is noted separately.

Revenue

	FY26 Operating Activity	Total (Including Carry Forward)
Budget	\$583,710	\$883,710
Actual Through March	\$208,837.66	\$808,908
% of Budget	35.8%	92%

Total Revenue Note:

- The FY26 operating view reflects new revenue received during the fiscal year.
- The total view includes carry forward funds from FY25, which significantly increase available revenue and bring performance closer to full-year budget levels

Expenses

	FY26 Operating Activity	Total (Including Carry Forward)
Budget	\$539,382.60	\$539,382.60
Actual Through March	\$153,588.05	\$175,861
% of Budget	28.5%	33%

Total Expenses:

- Total expenses through March 31 are \$175,861, or 33% of the revised FY26 budget, reflecting the inclusion of carry forward funds and related expenses
- FY26 operating expenses total \$153,588.05, or 28.5% of budget, representing current-year spending recorded in QuickBooks
- The difference between these figures reflects expenses tied to carry forward funds from FY25, which are included in the full Budget to Actual

- Overall spending remains below the expected pace for this point in the fiscal year, reflecting continued discipline across staffing, travel, programmatic, and administrative costs
- Additional program spending is anticipated later in the year as activity continues to ramp up.

Net Position

	FY26 Operating Activity	Total Position (Including Carry Forward)
Revenue	\$208,837.66	\$808,908
Expenses	(\$153,588.05)	(\$175,861)
Net Surplus (YTD)	\$55,249.61	\$633,047
Budgeted FY26 Surplus	\$44,327.40	—

Net Position Summary:

- Through March 31, 2026, net surplus from FY26 operating activity totals \$55,249.61, placing current-year performance slightly ahead of the projected FY26 surplus.
- These figures reflect FY26 activity only and are based on revenue received and expenses incurred to date.
- When carry forward funds from FY25 are included, total net position increases to \$633,047, reflecting prior-year support alongside current-year activity.
- Together, these views show both current operating performance and the full scope of resources available to support the organization's work.

Budget Summary

Since the February board meeting, Humanities Montana's financial position has remained stable and is tracking favorably against the revised FY26 operating budget. Cash on hand as of March 31, 2026 totals \$610,041.30, which remains above the projected FY26 reserve balance.

Through March 31, spending continues to track below the budgeted pace. While the FY26 budget assumes approximately \$44,950 per month in expenses, actual spending is averaging closer to \$30,000–\$31,000 per month, reflecting continued discipline across staffing, travel, programmatic, and administrative costs.

The current position is further supported by carry forward funds from FY25, which are now reflected in the Budget to Actual and provide additional flexibility as programs continue to ramp up. At the same time, this means the current financial position is being driven by a combination of prior-year resources and lower spending to date, rather than new FY26 revenue alone.

The Budget to Actual will continue to be refined to better align FY25 reserves, carry forward support, restricted funds, and FY26 operating activity. At a high level, Humanities Montana remains in a strong and stable cash position.

Key Points:

- Cash on hand remains above projected FY26 reserve balance
- Spending remains below the budgeted monthly pace
- Carry forward funds are strengthening the current financial position
- Budget to Actual categories continue to be refined for clarity
- Planning assumptions include a potential 40% NEH drawdown
- Approximately 11 months of runway at full budgeted spend

			FY 25 Actual	FY 26 Revised Budget	FY26 Actual 3/31/2026	Budget Difference 3/31/2026	Percentage of Budget 3/31/2026		Notes
Revenue									
	NEH State Operating Grant		\$ -	\$ -	\$ -	\$ -	0%		
		Carry over from FY 24 to FY 25	\$ -	\$ -	\$ -	\$ -	0%		
		Carry over from FY 25 to FY 26	\$ 654,628.22	\$ 300,000	\$ 327,889.00	\$ (27,889.00)	109%		FY25 Reserve funds of \$300,000 (noted as reserves following April 2025 grant termination and assumed/included in FIB savings) + \$27,889 NEH drawdown received at start of F26 and credited to FIB checking
		National History Day Grant Carry Over	\$ -	\$ -	\$ -	\$ -	0%		
		United We Stand Grant Carry Over	\$ -	\$ -	\$ -	\$ -	0%		
		Total NEH Revenue	\$ 654,628.22	\$ 300,000.00	\$ 327,889	\$ (27,889)	109%		NEH Revenue is Carry Foward and FY25 Saved Reserves
	Other Grant Support								
		Engelhard Foundation Carry Over 2022	\$ -	\$ -	\$ -	\$ -	0%		
		Engelhard Foundation Carry Over FY 25-27	\$ 70,185.00		70,185	(70,185)	0%		Engelhard Carry Over received 09/11/2025. Another \$62,006 expected in summer of 2026. These funds not included on the FY26 Revised Operating Budget or original FY26 Operating Budget. Note: Second disbursement of Engelhard funds for 2026 noted at \$65,000 in the Private Foundations line item.
		Montana Cultural Trust	\$ 4,500.00	\$ 10,000.00	\$ 12,500.00	2,500	125%		Montana Cultural Trust (\$10,000) and Artists in the Schools and Classroom Grants (2,500)
		Academy of American Poets Carry Over	\$ -	\$ -	\$ -	\$ -	0%		
		FSHC/Mellon Funds Carry Over	\$ -	\$ 200,000.00	\$ 286,250.00	(86,250)	143%		\$200,000 Mellon Grant from April 2025 + \$50k Mellon Match Grant, \$21,500 By the People, \$15,000 FSHC Capacity Building Grant. \$200,000 needs spent by end of 2026: General Operating Support
		Private Foundations		\$ 210,910.00	\$ 45,910.00	165,000	22%		\$15,910 Recieved from SS Heymeman Foundation at start of FY26 for MT Poet Laureate, Llewellyn Foundation for \$30,000 deposited on 07/07/2025: Carries forward for Democracy Project
		Activate Rural	\$ -	\$ -	\$ 1,250.00	(1,250)	0%		
		Other Grant Revenue: Ctr ft Book 2500, St of MT #113130 500, Misc Grant Funding 1000, MT 250 25,000	\$ 4,000.00	\$ -	\$ 25,000.00	(25,000)	0%		
		Total Other Grant Support	\$ 78,685.00	\$ 420,910.00	\$ 441,095	(20,185)	105%		
	Other Revenue								
		Board meeting Expense Donation	\$ 2,100.00	\$ 5,000.00	\$ -	\$ 5,000	0%		
		Montana Conversations Copay	\$ 4,350.00	\$ 3,000.00	946	2,054	32%		
		Montana Conversations Expense Donations	\$ 710.47	\$ -	-	-	0%		
		Unrestricted Donations/Monthly Giving	\$ 353,122.38	\$ 4,800.00	37,664	(32,864)	785%		Unrestricted Donation/ Individual Contributions needs cleaned up
		Individual Contributions	\$ -	\$ 136,000.00	-	136,000	0%		Unrestricted Donation/ Individual Contributions needs cleaned up
		House Parties/Events	\$ -	\$ 5,000.00	-	5,000	0%		
		MCF Endowment Earnings	\$ -	\$ 4,000.00	-	4,000	0%		
		Restricted Donations	\$ 32,500.00	\$ -	-	-	0%		Includes \$30,000 Llewellyn Foundation Grant received 07/17/2025 and carried over into FY26. Note: The Llewellyn grant is recognized under Private Foundations. The \$2,500 remaining is the McSpadden Family Gift for Montana Conversations. This amount was not carried over into FY26
		Interest & Misc. Earnings	\$ 6,755.13	\$ 5,000.00	1,314	3,686	26%		
		Total Other Revenue	\$ 399,537.98	\$ 162,800.00	\$ 39,924	\$ 122,876	25%		
		Total Revenue	\$ 1,132,851.20	\$ 883,710.00	\$ 808,908	\$ 74,802	92%		
Expenses									
	Salary, Benefits and Payroll Taxes		\$ 527,645.08	\$ 251,231.60	\$ 99,702	\$ 151,530	40%		
	General and Administration		\$ 63,182.58	\$ 105,941.00	\$ 40,865.30	\$ 65,075.70	39%		
	Board Expense		\$ 7,206.47	\$ 20,000.00	\$ -	\$ 20,000.00	0%		

	Outreach		\$ 13,460.06	\$ 28,800.00	\$ 12,075.00	\$ 16,725.00	42%	
	Fundraising		\$ 71,426.89	\$ 10,000.00	\$ 6,500.00	\$ 3,500.00	65%	
	Lobbying/Humanities on the Hill		\$ 4,099.17	\$ -	\$ -	\$ -	0%	Captured in Staff Travel, possible shift of money spent to this category
	Special Events		\$ -	\$ -	\$ -	\$ -	0%	
	Regrants		\$ 61,163.71	\$ -	\$ -	\$ -	0%	
		Regrants travel/outreach	\$ 952.26	\$ -	\$ -	\$ -	0%	
		Regrants professional development	\$ 2,049.40	\$ -	\$ -	\$ -	0%	
	Montana Conversations		\$ 30,872.08	\$ -	\$ -	\$ -	0%	
		Montana Conversations travel/program outreach	\$ 12,538.67	\$ -	\$ -	\$ -	0%	
		Montana Conversations professional development	\$ 145.00	\$ -	\$ -	\$ -	0%	
	Speakers in the Schools		\$ 37,943.40	\$ -	\$ -	\$ -	0%	
	MT Poet Laureate Honoraria/Travel		\$ -	\$ 25,910.00	\$ 2,725.97	\$ 23,184.03	11%	All MT Poet Laureate Money Available budgeted to spend, MT Cultural Trust, AISC Grant and SS Heyneman carried forward from FY25
	250th Speaker Honoraria/Travel		\$ -	\$ 17,500.00	\$ -	\$ -	0%	
	FSHC By the People		\$ -	\$ 25,000.00	\$ -	\$ -	0%	
	The Study Honoraria		\$ -	\$ 20,000.00	\$ -	\$ -	0%	
	United We Stand		\$ -	\$ -	\$ -	\$ -	0%	
	National History Day		\$ -	\$ -	\$ -	\$ -	0%	
	American Academy of Poets Center for the Book (LAL, NatBkFest)		\$ 2,500.00	\$ 5,000.00	\$ 223.00	\$ 4,777.00	4%	
		Big Sky Reads	\$ -	\$ -	\$ -	\$ -	0%	
		National Book Festival	\$ 1,998.52	\$ -	\$ -	\$ -	0%	
	Democracy Project		\$ -	\$ 30,000.00	\$ 13,770	\$ 16,230	46%	All DP Money Available including FY26: Llewellyn (\$30,000), and FY25 Engelhard Foundation (\$70,150) carried forward for FY26
		Total Expenses	\$ 837,183.29	\$ 539,382.60	\$ 175,861	\$ 301,022	33%	
		Net	\$ 295,667.91	\$ 344,327.40	\$ 633,047	\$ (226,220)	184%	

HUMANITIES MONTANA

Profit and Loss

November 2025 - March 2026

	TOTAL
Income	
4015 Co-Pay Income	945.55
4600 Interest and Dividends-Non Fed	1,194.98
4700 Misc Income	
4740 Royalties	80.28
Total 4700 Misc Income	80.28
4701 Federal Grant Income	27,888.58
4703 Misc Grant Funding	140,190.00
4730 Donations-Unrestricted	37,664.00
Uncategorized Income	874.27
Total Income	\$208,837.66
GROSS PROFIT	\$208,837.66
Expenses	
50000 Salary and Benefits	
5010 Payroll Expenses	68,578.29
5020 Payroll Taxes	5,454.82
5021 Work Comp Premiums	148.00
5022 Health Insurance Premiums	15,476.54
5025 Retirement Plan Expense	6,346.60
Total 50000 Salary and Benefits	96,004.25
5155 Award Expense	13,500.00
5160 Honoraria Expense	1,250.00
60000 General and Administrative Exp	
5033 Travel-Other	923.60
5031 Travel-Staff	574.64
Total 5033 Travel-Other	1,498.24
5034 Meals/Food	114.21
5050 Rent and Administration	7,062.17
5055 Employee Insurance Admin Fees	240.00
5060 Supplies	137.83
5080 Postage	149.20
5096 Bank and Credit Card Fees	60.74
5112 Copies/Printing Expense	1,227.55
5143 Network Expense	5,676.81
5144 Database Expense	1,230.18
5150 Professional Services	5,881.60
5220 Audit Expense	900.00
Total 5150 Professional Services	6,781.60
5170 Insurance	0.00
5180 Dues and Subscriptions	79.95
5219 Marketing	600.00

HUMANITIES MONTANA

Profit and Loss

November 2025 - March 2026

	TOTAL
5221 Fundraising Expense	6,500.00
5225 Website Expense	11,475.32
Total 60000 General and Administrative Exp	42,833.80
Total Expenses	\$153,588.05
NET OPERATING INCOME	\$55,249.61
NET INCOME	\$55,249.61

Balance Sheet

As of Mar 31, 2026

	TOTAL
Assets	
Current Assets	
Bank Accounts	
1020 Checking-FIB x1154	66,823.47
1021 FIB Savings x5949	543,217.83
Total for Bank Accounts	\$610,041.30
Accounts Receivable	
1300 Accounts Receivable	0.00
Total for Accounts Receivable	\$0.00
Other Current Assets	
12000 Undeposited Funds	0.00
1301 Misc Receivables	0.00
1310 Grants Receivable	-8,098.42
1510 Prepaid Expenses	\$0.00
1514 Prepaid Honoraria	0.00
Total for 1510 Prepaid Expenses	\$0.00
1650 Endowment Funds-MCF	96,822.97
Total for Other Current Assets	\$88,724.55
Total for Current Assets	\$698,765.85
Fixed Assets	
1600 Furniture and Equipment	7,863.88
1610 Accumulated Depreciation	-5,168.88
1620 Accumulated Amortization	-12,634.00
1625 Website	36,477.00
Total for Fixed Assets	\$26,538.00
Total for Assets	\$725,303.85
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Accounts Payable	-1,376.15
Total for Accounts Payable	-\$1,376.15
Credit Cards	
2370 MC - Jillian Baker - 3687	-76.99
2375 MC - Jennifer Bevill - 0287	-294.83
2380 MC - John Knight - 9541	-1,629.49

Balance Sheet

As of Mar 31, 2026

	TOTAL
Total for Credit Cards	-\$2,001.31
Other Current Liabilities	
2108 A/P Electronic Payments	0.00
2110 Direct Deposit Liabilities	0.00
2120 Payroll Liabilities	13,678.52
2125 Payroll Taxes Payable	0.00
2140 Retirement Payable	6,024.61
2142 Health Insurance Payable	-615.45
2155 Vacation/Sick Payable	14,507.71
2400 Deferred Revenue	-8,098.42
Total for Other Current Liabilities	\$25,496.97
Total for Current Liabilities	\$22,119.51
Total for Liabilities	\$22,119.51
Equity	
3020 Perm. Restricted Net Assets	58,605.48
3040 Temp. Restricted Net Assets	43,612.00
Retained Earnings	545,717.25
Net Income	55,249.61
Total for Equity	\$703,184.34
Total for Liabilities and Equity	\$725,303.85



FINANCIAL POLICIES AND PROCEDURES MANUAL

Approved by Board of Directors May 29, 2026

CONTENTS

INTRODUCTION	2
ORGANIZATIONAL OVERVIEW	4
BOARD FIDUCIARY RESPONSIBILITIES AND OVERSIGHT	5
SYSTEMS OVERVIEW	7
TRANSACTION ACCOUNTING PROCEDURES	8
BUDGETS	15
GRANTS AND CONTRACTS RECEIVED	16
RESERVES AND ENDOWMENT	18
REPORTING.....	19
YEAR-END CLOSING	21
CONTRACT SERVICES	23
RECORDS RETENTION	24
WHISTLEBLOWER POLICY	26
ADDENDUM: "QUICK-REFERENCE FINANCIAL PROCEDURES MATRIX"	

INTRODUCTION

Oversight

This manual is prepared by Humanities Montana to:

- Provide documentation of board-approved financial policies and procedures;
- Provide documentation of the internal controls over cash receipts, cash disbursements, general ledger reporting, and external financial reporting;
- Serve as a guide for staff.

The board carries ultimate responsibility for Humanities Montana's financial policies and procedures as documented in this manual.

- Changes in the POLICIES delineated in this manual must be approved first by the board's Finance and Audit Committee and then by the full board.
- Changes in PROCEDURES described in this manual may be approved by the executive director or the board.

Generally Accepted Accounting Principles (GAAP)

In accordance with Generally Accepted Accounting Principles (GAAP) for nonprofit organizations, Humanities Montana is committed to:

- Accrual Accounting
- Maintaining Meticulous Documentation
- Implement Strong Internal Controls
- Reconciling Accounts Monthly
- Preparing Regular Financial Statements
- Staying Current on Regulations

Humanities Montana works to maintain the following principles aligned with GAAP:

1. Principle of regularity: following the rules and standards of GAAP in all financial reporting.
2. Principle of consistency: using the same accounting methods every reporting period so it's easy to compare financial information over time.
3. Principle of sincerity: financial reports will honestly reflect the actual financial situation of the organization without bias or manipulation.
4. Principle of permanence of methods: accounting procedures will remain consistent over time to ensure comparability. Any changes will be justified and clearly disclosed.
5. Principle of non-compensation: financial reports will show everything as it is. Losses shouldn't be offset against profits. All numbers should be presented without adjustment.
6. Principle of prudence: record revenue when it's realized or reasonably assured and recognize expenses and liabilities as soon as they are probable to ensure financial data is based on facts, not speculation.
7. Principle of continuity: assume the future of the organization, so financial reports reflect long-term stability and ongoing activities.
8. Principle of periodicity: financial data will be reported at regular intervals, such as monthly, quarterly, and yearly, to allow for easy comparisons over time.
9. Principle of materiality: all situations and circumstances relevant to the organization's financial situation will be disclosed.
10. Principle of utmost good faith: everyone involved in the financial reporting process is assumed to be acting honestly and with integrity.

Internal Controls

Humanities Montana, as an organization with a small staff, will maintain internal controls through utilization of staff, contracted services, and board members. “Separating financial duties, or segregation of duties, involves dividing accounting responsibilities among different individuals to reduce errors and prevent fraud. Its purpose is to establish checks and balances within the financial process. It's important because no single person should control all aspects of a financial transaction, which safeguards funds and improves oversight. It works by assigning roles such as who approves payments, who writes checks, and who reconciles bank accounts, ensuring tasks are not concentrated with one person.” (Source: <https://www.sage.com/en-us/blog/nonprofit-accounting-standards/>)

The primary objectives of the internal control system are to:

- Ensure that transactions are properly authorized, recorded and accounted for in accordance with GAAP;
- Transactions are executed in compliance with laws, regulations and the provisions of contracts;
- Assets are safeguarded against loss from unauthorized use or disposition.

Staff Roles and Responsibilities

For Humanities Montana, the **executive director** oversees all financial operations, with particular attention to the monitoring and maintenance of internal controls. The **executive director** assesses the financial risk associated with these controls and reports annually to the **board chair** with any concerns.

The executive director is assisted with financial procedures by the following:

1. accountant (contracted or on staff);
2. appointed staff members (as resources allow);
3. board members (as appropriate).

Quick-Reference Financial Procedures Matrix

Given that staffing necessarily fluctuates with fluctuating revenue and funding streams, the executive director will update a matrix each year (or as circumstances change) that provides a quick-reference overview of financial procedures for the purposes of maintaining adequate internal controls.

The matrix will:

- Specify contracted financial services that HM employs;
- Identify specific staff members, contractors, and/or board members who fulfill roles in financial procedures and internal controls;
- Allow the executive director to delegate procedural responsibilities delineated in this manual (in accordance with internal controls) without major revision of the manual itself.

The board chair will review the matrix at least annually.

The current Quick-Reference Matrix of Financial Procedures is attached to this manual.

ORGANIZATIONAL OVERVIEW

Humanities Montana is a public benefit corporation exempt under IRC Section 501(c)(3) and incorporated under the laws of the State of Montana. Humanities Montana supports public programs in history, philosophy, literature and languages, and other disciplines of the humanities. Humanities Montana strives to enrich the lives of all Montanans by fostering inquiry and stimulating civil and informed conversations about the human experience.

The individuals implementing Humanities Montana's financial policies and procedures include the board of directors and the executive director, with input from any appointed staff and/or contractors who assist with financial operations.

Humanities Montana's financial policies and procedures as documented in this manual are consistent with the agency's Articles of Incorporation, Bylaws, and Personnel Policies and Procedures Manual. Accounting policies of the National Endowment for the Humanities, 2 CFR part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are incorporated by reference into this manual. These policies and procedures apply to all Humanities Montana programs and activities. In some instances, a specific grant agreement or contract may contain requirements, which are more restrictive than the policies found in this manual. In such cases, the grant agreement or contract requirements take priority.

Per NEH audit guidelines (as the cognizant agency), Humanities Montana undergoes required financial statement audits performed in accordance with Governmental Auditing Standards and OMB Circular A-133.

BOARD FIDUCIARY RESPONSIBILITIES AND OVERSIGHT

The board carries ultimate responsibility for Humanities Montana's financial policies and procedures (as documented in this manual) and is wholly and primarily responsible for financial oversight on a continuing basis. As such:

- Changes in the POLICIES delineated in this manual must be approved first by the board's Finance and Audit Committee and then by the full board.
- Changes in PROCEDURES described in this manual may be approved by the executive director or the board.

While the conduct of, participation in, and review of the annual audit is an important part of that oversight responsibility, it does not solely discharge that ongoing oversight responsibility of the board. A variety of practices help to ensure the board's fiduciary responsibilities are met. These include:

- An annual orientation for both new and continuing members, wherein fiduciary responsibilities are stated, and regular financial reporting matters are explained;
- A member handbook in which a statement of general member responsibilities, including fiduciary responsibilities, occurs, together with explanation of member personal liabilities, indemnification, and "officers and directors" insurance coverage;
- Handbook coverage of general responsibilities for recipients of NEH and other federal funds; Board involvement, through its finance and audit committee, in the selection and hiring of the external auditor;
- Careful review, first by the Finance and Audit Committee, and then by the full board, of the annual audit, and response as appropriate;
- Periodic review, through the Finance and Audit Committee, of the relevance and effectiveness of the policies and procedures in this financial policy manual;
- A healthy curiosity and inquisitiveness on the part of all board members in financial affairs;
- Annual self-evaluation by the board itself, in which performance in financial oversight and discharging fiduciary responsibilities are addressed.

Charge to the Finance and Audit Committee as set out in the Bylaws

There shall be a Finance and Audit Committee. The board shall appoint the Chair and committee members by resolution on the recommendation of the Governance Committee.

The Finance and Audit Committee shall review Humanities Montana budgets and financial materials, monitor Humanities Montana's banking, investment, and endowment accounts, and attend to other matters bearing on the financial health of Humanities Montana and its programs.

The Finance and Audit Committee shall have the following responsibilities:

- a. Inform the full board about the organization's financial matters.
- b. Ensure that accurate and timely financial reports are prepared and presented to the board.
- c. Oversee budget preparation and financial planning and propose for board approval a budget that accurately reflects the needs, expenses and revenue of the organization to meet its goals.
- d. Identify short and long-term financial challenges before they become urgent issues, and as needed, recommend budget amendments to the full board for approval.
- e. Review audit findings and recommendations, along with executive director/staff responses and present the audit report to the board along with any necessary remediations.
- f. Review internal controls, financial/compliance reporting, risk management, insurance coverage and other accounting/financial policies and procedures and recommend to the board their adoption and/or modification.

- g. Ensure timely compliance with all federal, state, and other requirements including IRS Form 990, employment and other government taxes related to the organization's finances.

Engagement of an External Auditor

At least every three to five years Humanities Montana will solicit bids for any required audit. The executive director will prepare bid solicitation documents for review by the Finance and Audit Committee to solicit proposals from qualified audit firms. The executive director and the committee will analyze all proposals received in response to the bid solicitation and choose the auditor. It will be important to evaluate their non-profit auditing experience, understanding of federal grant compliance and experience with Office of Management and Budget's (OMB) Single Audits.

SYSTEMS OVERVIEW

Budgets

Humanities Montana prepares an agency-wide, annual operating budget as well as subsidiary budgets for each program/project. The consolidated budget represents a proposed plan of expenses projected from the expected sources of revenues. Included in the budgetary process is the necessary planning that occurs in order to develop financial resources adequate to meet the needs of the agency, fulfill goals and objectives of the organization, and fund organizational priorities and programs. Along with the executive director, the Finance and Audit Committee also monitors the development of the annual operating and program budgets. Upon recommendation from the Finance and Audit Committee, the full board must approve the annual budget (and/or amended budgets).

Accounting and Chart of Accounts Oversight

Humanities Montana uses QuickBooks non-profit accounting software. Humanities Montana utilizes fund accounting, which provides an individual accounting fund source for each significant program revenue source and includes separate asset, liability, revenue, expense, and fund balance accounts for each source. Accounts are maintained on an accrual basis according to Generally Accepted Accounting Principles (GAAP) for non-profit entities.

The executive director will assign an accountant (on staff or contracted) to maintain the Chart of Accounts documenting the general ledger accounts to accurately account for financial activities of Humanities Montana.

The Chart of Accounts will be reviewed no less than annually by the executive director and accountant, to assure that the codes provide meaningful aggregation of financial activity for management and compliance purposes.

Changes to the Chart of Accounts are approved by the executive director in consultation with the board chair and reported out to the Finance and Auditing Committee.

TRANSACTION ACCOUNTING PROCEDURES

Cash Receipts/Revenue/Receivables/Assets

POLICY:

Grant and contract revenue, fee-for-service revenue, contributions, and other revenue will be deposited and recorded in the accounting system in a timely and proper manner in accordance with GAAP.

PROCEDURE:

All checks coming to Humanities Montana will be signed, copied, and recorded by the executive director. Checks will be kept by the executive director in a secure location until deposited. Checks will be deposited by the executive director. The accountant will review the deposit records against copies of the checks (with notations about restrictions), and reconcile the accounts based on copies/notations/deposit records.

Humanities Montana generally foregoes accepting currency as donation. When staffing allows: currency is received and counted by the executive director; the executive director completes a Cash Donation Form which includes the donor's name, date, amount, and reason for donation; a second person (accountant, staff, or board member) reviews this form and also counts the currency. Both the second person and the executive director sign the form. The executive director makes the deposit and files the completed Cash Donation forms with the deposit slip. The accountant handles reconciliation.

Deposits:

1. Bank deposits will be made at least weekly, with more frequent deposits for a large number of checks or checks with a value of \$5,000 or greater.
2. The accountant will enter deposits in QuickBooks including: Class code, revenue G/L code, amount, date, and description.
3. The accountant will compare cash receipts from grants and contracts to underlying award documents and requisition requests to ensure that the correct amount was received and that posting is made to the proper grant receivable account.
4. Once per month, Quick Book deposit entries will be verified against the deposit record by the accountant (during bank reconciliation) from the funding statement generated in the Bloomerang donor database.
5. The accountant is responsible for ensuring that other revenues earned or due but not collected at month-end are recorded in the accounting records as receivables.

Draw-downs from the National Endowment for the Humanities and Other Funders

POLICY:

Funds from external grantors will be drawn routinely to assure adequate cash for Humanities Montana operation and in accord with the grantors' policies.

Much of Humanities Montana's funding has traditionally come from triennial grants from the National Endowment for the Humanities (NEH). These funds are transferred electronically (EFT) from the U.S. Department of Treasury, upon NEH authorization, to Humanities Montana's designated bank of record.

A similar EFT process is in place for most other funders.

PROCEDURE:

When NEH funds are available, the **executive director** prepares NEH drawdown requests multiple times a month for Humanities Montana's reimbursable and allowable NEH expenses. **The accountant sends the appropriate drawdown request with documentation (profit and loss for the period) and submits to the executive director for review.** Upon approval, the **executive director** submits the drawdown request via the NEH's payment portal. The NEH drawdown payment request, executive director email approval, and the NEH profit and loss for the period are all electronically saved. Drawdown requests are entered into QuickBooks and reconciled along with normal deposits and other transactions.

Cash Disbursements/Expenses/Liabilities

POLICY:

Payments for expenses incurred by Humanities Montana will be paid within a month of receipt (unless disputed) under the direction of the executive director, with assumed approval through the annual budget process by the board, and with review by the accountant. Payments by check require two signatures (the executive director and a board member). Bank, investment, and credit card statements are reviewed by the executive director. Bank, investment, and executive director credit card statements are also reviewed monthly by the chair of the Finance and Audit Committee.

PROCEDURE:

1. All bills, invoices, and statements (claims) go to the executive director for review and action. The executive director may consult with appropriate staff and/or contractors regarding the efficacy or advisability of the requested claim. Upon successful review each bill, invoice, or statement is signed and dated (date of approval) by the executive director. Bills authorized for payment are given to the **accountant**. The **accountant** reviews the claim form verifying that supporting documentation is complete and accurate, the expense is reasonable and allowable, proper purchasing procedures have been followed, the vendor is valid, and the general ledger coding is consistent. The **accountant** may consult with the executive director to determine proper coding. Some expenses are paid during the current year for goods and services to be delivered in future years (all or in part). Those expenses will be coded as prepaid expenses in the appropriate future year(s).
2. The **accountant** enters invoices into Accounts Payable. Bills are processed for payment on a weekly basis. The **accountant** cuts the checks and staples the check stub to the original claim for documentation of the disbursement and given to the executive director and other approved signers for signature.
3. All checks require two signatures. Authorized signers include the executive director and board designees; signers are authorized by HM's bank. The **accountant** is the only person authorized to print checks and is specifically NOT authorized to sign checks. Blank check stock is kept in a secure location by the executive director.
4. When a mistake is detected with a printed check or a check is returned, the check is voided. Voided checks have "void" written across the check and are filed with appropriate documentation with claims/payment documentation. As appropriate, corrected checks are reissued or the original accounts payable reversed.
5. QuickBooks maintains accounts payable records. The **executive director, with services provided by the accountant**, is responsible for ensuring that significant accounts payable and other liabilities are properly recorded at year-end for expenditures incurred but not yet paid. Unanticipated claims received after

November 15th are typically charged to the new fiscal year.

Corporate Credit Cards

POLICY:

Humanities Montana has a credit card account for use in various agency purchases including events (e.g. food and lodging for a conference or meeting) and routine monthly expenditures.

PROCEDURE:

1. Credit cards are issued in the names of the executive director and any approved staff. Documentation of all credit card expenses (receipts/charge slips) is given to the accountant as soon as possible after a charge is made to the card. Where receipts are found missing when the credit card statement is received, the card holder will be notified by the accountant and a replacement receipt secured. Absent a receipt or other reasonable documentation of the expense, the expense will be charged to the unrestricted fund source.
2. The executive director reviews all credit card statements monthly. The chair of the Finance and Audit Committee also reviews the executive director's credit card statement monthly. The accountant reconciles the individual charge documentation with the statement, informs card holders of missing receipts, codes, and enters the charges into QuickBooks. The full balance on the cards is paid automatically monthly via EFT from the checking account.

EFT Payments

POLICY:

Some payments are more easily handled via Electronic Funds Transfer (EFT). EFTs come directly from the checking account with no physical check printed and sent. Routine Humanities Montana EFTs include TIAA-CREF (monthly retirement contributions), IRS (FICA and federal tax withholding), State withholding, State Unemployment (quarterly payments), and the outstanding credit card balance (monthly). As much as possible, EFTs are preferred for routine expenditures.

PROCEDURE:

Claim documentation, entry, and payment of EFTs are handled the same as any other claim.

Employee Payroll

POLICY:

Employees are paid at the end of each month based upon timesheets approved by the executive director, and executive director's timesheet approved by the board chair. Changes in rate of pay and other conditions of employment effecting pay must be approved by the executive director and kept in the payroll and personnel files. Changes in employee elections (e.g. deductions, withholding, and health plan options) must be submitted to the executive director, kept in the payroll files, and communicated to the accountant for processing.

PROCEDURE:

1. Employee compensation rates and other changes in employment status must be provided in writing and filed with the executive director. For the executive director, those changes must be approved by the board chair. Changes to insurance, retirement, and flex benefit elections, tax status, extra tax withholding, and similar "employee choice" payroll changes are to be submitted directly in writing on

appropriate forms to the executive director, who submits them to the **accountant**. Ordinarily, changes must be submitted by the 25th of the month, but some changes (e.g. TIAA-CREF) can require longer lead times and most health elections can only take place annually.

2. The Humanities Montana pay period is monthly and pay checks are issued on the last regular work day of the month (or other appropriate date as approved by the executive director). Each employee must turn in a completed and signed time sheet for approval of the executive director no later than 2 working days prior to issuance of the check and for timely direct deposits to employees' personal accounts. The executive director submits his/her timesheet to the board chair for approval. Time sheets include employee name, pay period, dates worked, hours worked on specific programs and functions by date, and leave taken.
3. The executive director gives approved timesheets to the **accountant**, who is responsible for processing payroll and maintaining payroll records that document all changes and payments to employees and taxing entities and benefit providers.
4. Payroll is processed using QuickBooks. Employees may choose to have their paychecks directly deposited to their personal accounts. QuickBooks also tracks leave use and balances. Pay checks not processed through direct deposit must be signed by two (2) authorized signatories as with other checks.
5. Health insurance is paid electronically on the last business day of the month. Dental, vision, and life insurance are paid electronically on the first day of the month. FICA taxes, Federal tax withholding, State tax withholding, and TIAA-CREF retirement contributions are electronically deposited on or before the 5th of the following month. State Unemployment payables are calculated quarterly and submitted via EFT while Workers' Compensation Insurance (State Fund) is paid over three months when annually invoiced each April, May, and June.

Speakers Bureau and Related Programs Payments

POLICY:

Speakers and discussion leaders are paid their honoraria after making their presentations and are reimbursed for travel and related expenses upon submitting the required form.

PROCEDURE:

1. Checks for honoraria or expenses are written on the weekly check processing day.
2. Payments for honoraria are generated by the **executive director or assigned staff** via the Foundant grant management system. When an event is approved and payment information is being entered, the **staff member** provides a pdf file of the grant payment detail to the **accountant**, which provides all the necessary payment detail (speaker/discussion project code, leader, location, amount, and date). The **accountant** records the information in the accounts payable system. The **staff member** gives the **accountant** payment requests for honoraria to be processed with the other payables.
3. An expense and cost share form are sent with each honorarium check. This form has most of the financial coding pre-entered for payment of the travel, lodging, meal, and other expenses. When a completed and signed form is returned, these forms are processed just like other claims. Rates for travel reimbursement are established by the **executive director** and adopted in the annual budget, in accordance with federal rates for mileage and per diem.

4. The accountant issues 1099 tax forms annually in January for speakers and discussion leaders in accordance with IRS guidelines (currently honoraria of \$600.00 or more). Provision of a tax ID number (typically via W-9) is required of new speakers and discussion leaders prior to payment. Tax ID information is kept electronically and entered into QuickBooks by the accountant.

Subawards

POLICY:

Subawards are funds awarded to an eligible subrecipient (organization or individual) to support a humanities project selected in open competition based on established, publicly known criteria.

PROCEDURE:

1. Each subrecipient must agree to abide by NEH and other applicable federal rules summarized in program guidelines and acknowledged in a formal certification letter. They agree once when they apply and again when they sign a subaward agreement. The subaward agreement specifies the award amount, the period of performance, final report due dates, and various other requirements.
2. Subrecipients are paid 100% of their subaward upon receipt of their signed agreement with Humanities Montana. The only exception is subawards given to individuals, for which 10% of funds awarded are withheld until specific project activities have been confirmed or completed as required by the program guidelines. Changes to a project's scope of work or budget modifications must be approved in writing by Humanities Montana. If subrecipients fail to spend their entire award within the approved period of performance, they must return the remaining balance to Humanities Montana. Once received, unspent award funds are reverted and reallocated for award to other applicants. Checks for subawards are processed weekly.
3. Payments for subawards are initiated by the executive director via production of a subaward agreement. When that signed agreement is returned, the procedures to generate the check are the same as any other claim.
4. Sub recipients are not required to provide copies of their documentation for expenses and cost-share. However, they are required to retain this documentation for three years for possible audit by Humanities Montana, Humanities Montana's Auditor, or the NEH Inspector General.

Petty Cash

POLICY:

Humanities Montana maintains no petty cash. Events with cash requirements will utilize procedures assuring that cash is accounted for properly and reasonably safeguarded.

PROCEDURE:

1. If cash in the form of currency must be received (for example, at a Humanities Montana-sponsored event), a receipt must be provided, a copy kept, the cash kept in a secure location until it can be verified, recorded, double-counted by a second person (staff or board) and deposited by the executive director.
2. On rare occasion, a small amount of change may be needed for an event with admission or other fees. A check is written to petty cash, and the executive director cashes this check and puts this money in a cash box for use at the event. After the event, two approved individuals will count the currency in the cash box, reconcile with the receipts, and provide two sums of cash (duly noted in the check log) for deposit

on separate deposit slips, one equal to the petty cash check, and one equal to proceeds from the event.

Purchasing

POLICY:

Purchases less than the micro purchase threshold of \$10,000, established by 2 CFR part 200, do not require a price or rate quote IF Humanities Montana considers the price reasonable based on research, experience, purchase history or other information and maintains documents to support its conclusion.

For purchases exceeding \$10,000 yet below the simplified acquisition threshold of \$250,000, Humanities Montana will utilize the following procedures: all procurement transactions between those values must obtain an adequate number of qualified sources (i.e. price quotations). Unless specified by a federal agency, the recipient of the Federal award may exercise judgment in determining what is an adequate number of qualified sources.

*If a particular funding source requires a more restrictive purchasing policy than stated in this policy, the **executive director** should be made aware of these policies during the grant award process.*

PROCEDURE:

1. To the extent practical and cost-effective, purchase transactions are conducted in a manner providing open competition. Purchasing shall follow prudent practices to avoid purchasing unnecessary items. On an annual basis the **executive director** shall conduct an analysis of recurring purchases to assure that the vendors supplying these items are the most cost effective (the total cost of acquisition including quality, cost, and delivery/pick up). Some form of total cost of acquisitions analysis shall be performed on all non-recurring purchases as deemed appropriate by the executive director. The vast majority of purchases made by Humanities Montana are under \$1,000 and many are recurring.
2. Competitive quotations shall be obtained when practical. Purchases over \$10,000 shall include evidence that multiple vendors have been contacted to obtain competitive quotations. Requests for competitive proposals are encouraged for all purchases over \$50,000. Requests for proposals may be solicited without formal advertising as long as competition is not unduly restricted. Procurement transactions will not violate the agency's organizational conflict of interest provisions in the corporate Bylaws or Federal conflict of interest provisions.
3. Non-recurring orders for products or services must be authorized by the executive director. New orders or recurring orders are placed on a net 30 basis and paid by check after invoice or charged to the credit card account. A manager/director may purchase recurring items for his/her Program following these purchasing procedures.

Travel Reimbursement

POLICY:

Employee and board travel at Humanities Montana expense must be approved by the executive director.

***Executive director travel will be approved by the board chair. Employees and/or board** are reimbursed upon return from an approved trip, upon receipt of proper documentation of expenses.*

PROCEDURE:

1. Upon return from travel, the employee/board member should complete a travel expense voucher within a week, attach lodging, meal, and other receipts, and forward to the executive director for approval. Processing of travel vouchers is done by the accountant at the same time as other claims.

2. Mileage is not paid for commuting to and from an employee's residence. Rates for travel reimbursement are established by the executive director in accord with the federal rates for mileage and per diem. Receipts for lodging must be attached to the voucher.

Bank Reconciliation

POLICY:

Bank and other statements are reviewed by the executive director and the chair of the Finance and Audit Committee (or their designee) and are reconciled monthly by the accountant.

PROCEDURE:

Monthly bank statements are downloaded from the bank website when they become available. The executive director has the ability to view these accounts online. Once reconciled by the accountant, the bank statement and the QuickBooks detailed reconciliation report are filed together. The completed bank reconciliations will be reviewed and approved by chair of the Finance and Audit Committee. The executive director, with the assistance of staff and/or accountant, should contact the payee for all checks outstanding after ninety (90) days.

BUDGETS

Annual Consolidated Budget

POLICY:

An annual operating budget will be reviewed and recommended by the Finance and Audit Committee in advance of the budget's formal adoption by the board at the fall meeting preceding the start of the fiscal year. NOTE: Changes to this timeline may be necessitated by the Federal appropriation/award process and the scheduled dates for board meetings.

PROCEDURE:

1. A first draft revenue and expenditure budget for the new fiscal year will be prepared by the executive director with staff/accountant input as needed. After approval by executive director, this first draft budget will be presented to the Finance and Audit Committee for discussion at a meeting prior to the last full board meeting of the fiscal year.
2. Based upon committee discussion and subsequent input, an updated revenue and expenditure budget will be prepared by the executive director. This proposed budget will be presented to the board for review and approval, with amendments if necessary, at the last board meeting of the fiscal year.
3. Budget amendments may be proposed during the fiscal year for significant program changes and grant awards as deemed appropriate by the executive director, reviewed by the Finance and Audit Committee, and approved by the board.
4. At each board meeting, the executive director will present actual revenues and expenditures in comparison to the approved budget. This report will be formatted to provide program expenditure comparisons, with subsidiary reports providing detailed revenues by source, detailed expenditures by category, and other reports as appropriate.

Program and Grant Budgets

POLICY:

Program and grant budgets will be developed for all significant programs and grants by the executive director.

PROCEDURE:

The executive director will develop program/grant budgets with staff input as appropriate. A process and timeline for monitoring each will be established during this process. Changes to program circumstances and/or awards will be discussed and reviewed as they are known.

GRANTS AND CONTRACTS RECEIVED

POLICY:

The executive director and any appointed staff will participate in the development and review of grant applications on behalf of Humanities Montana before submission as appropriate. The executive director will keep the board abreast of all significant grant applications and awards.

PROCEDURE:

1. Copies are made of every grant award/contract/amendment received: one for the executive director, one for the accountant. The original copy is kept in a central file. The executive director reviews all grant programmatic and financial obligations, hires or assigns staff as resources allow, and assigns/records responsibility and deadlines as appropriate.
2. The accountant enters each new grant award into QuickBooks, setting up receivables and deferred revenue. When cash is drawn down, the QuickBooks entry reduces the receivable and increases cash.
3. Any requests for grant changes or alterations will be approved by the executive director, and a record of the request and any approval will be kept in the central, fiscal, and/or program file as appropriate. In the case of verbal or e-mail approval, a written/printed record shall also be prepared and filed.
4. The executive director will maintain a separate folder for each grant containing: a copy of the grant, cash drawdowns, amendments, reports, and all other pertinent information. All performance and financial report deadlines are entered by the executive director or appointed employee into the shared calendar.

Budgets

Financial budgets will be prepared by the executive director and any appropriate staff. Budgets and budget amendments by hired staff or contractors will be submitted to the executive director for review prior to reporting.

With warranted expectation of grants and awards to be received, the board will review and approve those expectations through the annual consolidated budget, submitted by the executive director, usually prior to October 31st. In the event that appropriations from Congress and/or allocations from NEH are unknown before the November 1st beginning of the fiscal year, the executive director will develop budget options, accounting for loss or awarding of NEH funding.

The executive director will ensure that budgets are on file for all grants and contracts. Changes to budgets will be recorded as soon as they are known.

Reports

With input and data from the accountant, the executive director will be responsible for preparation of the quarterly financial report for review and approval by the board. The executive director will prepare reports for funding sources and other organizations as required by contract or agreement. The executive director will prepare and maintain on a current basis a listing of reports and due dates. It will be the responsibility of the executive director to ensure that all reports are submitted on a timely basis. The executive director will report to the board from time to time on the completion of reports and share those of potential interest to the board.

Confirmation Letters

A letter **from the executive director** to funding sources requesting permission for approval of grant changes or alterations will be used to obtain such approval from a funding source. A letter confirming telephone conversations will be used in all cases where telephone approval is received from a funding source.

RESERVES AND ENDOWMENT

Operating Reserves

POLICY:

Humanities Montana will maintain sufficient liquid financial reserves to 1) assure stable operations in the event of revenue shortfalls; 2) take advantage of unique short-term program opportunities; 3) meet modest unanticipated or unbudgeted expenses; 4) in case of unexpected events that restrict Humanities Montana activities and/or funding.

PROCEDURE:

1. Humanities Montana maintains an unrestricted operating reserve, invested in appropriate liquid secure investments (e.g. money market or savings account) that earn a higher rate of return.
2. This reserve is intended to cover large revenue shortfalls until transitions to other funds or significant expenditure adjustments can be made. The goal of this reserve is to maintain three to six months of routine operating expenses and liabilities.

Endowment

POLICY:

Humanities Montana maintains an endowment with the Montana Community Foundation. The endowment serves as a vehicle to generate ongoing stable revenue, primarily from planned gifts by individuals and organizations, often taking advantage of Montana's generous endowment tax credit. It is the policy of the board that no distribution of revenue from the endowment be spent until its corpus reaches \$100,000, including both designated agency and agency funds. Until such time as the Montana Community Foundation permits withdrawal of agency funds, it is the policy of the board that no unrestricted Humanities Montana funds will be deposited directly to the endowment until the balance of those unrestricted funds exceeds approximately one-third of the annual expenditure budget.

PROCEDURE:

1. Contributions to the Humanities Montana endowment by external organizations or individuals will be forwarded immediately to the Foundation. These contributions require separate accounting by the Foundation as "designated agency" funds.
2. Contributions of Humanities Montana unrestricted funds directly to the endowment at the Foundation also require separate accounting by the Foundation and are called "agency" funds.
3. Endowment records are maintained and entered into QuickBooks by the accountant, including quarterly recording of interest income, investment gains and losses, and administrative fees. Endowment statements are reviewed quarterly by the executive director and Finance and Audit Committee chair.

REPORTING

Internal Reports

POLICY:

The accountant will generate financial reports as needed by the executive director and the board: monthly for the executive director, quarterly for the board of directors, and annually for both the executive director and the board of directors.

PROCEDURE:

1. The accountant will close each month by the end of the subsequent month.
2. This close will occur after all transactions of the previous month are entered and reconciled.
3. The monthly closing will include review of balance sheets and revenue and expenditure statements for each fund source and correcting any errors or inconsistencies revealed. Please see the year-end closing section for reporting associated with this activity.
4. The accountant will be responsible for preparation of monthly cash flow statements, balance sheets, statements of activity (profit and loss), and budget to actual reports for the executive director.
5. Quarterly the accountant will prepare balance sheets, budget to actual and statements of activity reports for the Finance and Audit Committee (except for the final quarter which will be covered by the fiscal year-end reporting). The latest quarterly balance sheets and revenue and expense statements will be presented to the entire board at board meetings.
6. The executive director will provide programmatic/grant status financial reports with input from the accountant or staff and the board as deemed appropriate.

External Reports

POLICY:

The executive director with input from the accountant will prepare reports for funding sources and other organizations as required by contract or agreement.

PROCEDURE:

1. The accountant will prepare and maintain on a current basis a listing of financial reports and due dates and the executive director, along with any appointed staff, will maintain the same for performance and other programmatic reports. It will be the responsibility of the accountant and executive director to ensure that all reports are submitted on a timely basis.
2. The accountant will also prepare payroll and tax reports as required by Federal and Montana state agencies. The annual reports include but are not limited to: IRS W-2 and 3 employee incomes, IRS 1099 payment to others, Montana State Fund workers' compensation. The quarterly reports include but are not limited to: IRS 941 payroll taxes and Montana Unemployment tax.

Cost Allocation Plan

POLICY:

All costs will ultimately be allocated to one of three functional areas for purposes of IRS 990 reporting and other efforts to fairly and accurately depict utilization of financial resources entrusted to Humanities Montana:

- Administration
- Fundraising
- Council Projects

Costs are directly assigned to a program and associated class code whenever possible (e.g., subawards, Speakers Bureau, outreach, etc.).

PROCEDURE:

1. A list of common activities and their associated class code assignment will be developed by the **executive director and utilized by the accountant** for use in this direct coding.
2. This program and associated class code will also be used by any appointed staff for recording their daily time timesheets for allocation of payroll costs.
3. When new grants are received, the **executive director or any appointed staff and the accountant** will jointly review the grant guidelines for expenses that are not allowable under that grant. When receipts are turned in to the **accountant**, unallowable costs should be specifically identified (for example, lobbying or liquor).
4. If multiple funding sources can be used to fund the same activity (e.g. many Speakers Bureau costs), the **accountant** will use the most restrictive or limited fund source first (e.g. Montana Cultural Trust,) before using the more general or less limited fund source (e.g. NEH General Operating grants).
5. However, some costs cannot be clearly assigned directly. Examples include office supplies, telephone and postage, rent and many other “office support” expenses. Where costs cannot be directly allocated, they will be coded to administration. The cost will then be allocated based on total of employee’s average time spent.

Cost-Share

POLICY:

*The **executive director or appointed staff** will gather and maintain summaries of cost-share and other cash match requirements of NEH and/or other funding sources.*

PROCEDURE:

In-kind vouchers will be signed by donors on forms provided by Humanities Montana. Valuation of donated in-kind will follow contractual guidelines and OMB circular requirements. In-kind information will be submitted to the **executive director initially, then passed to the accountant** for recording in the accounting records on a regular basis. Grants with a non-federal cash match requirement will submit match information to the **accountant** at least quarterly. The **accountant** will prepare schedule of in-kind that meets the requirements of FAS 116 for recording in the financial statements at year end.

YEAR-END CLOSING

Audit

POLICY:

Humanities Montana will retain an external auditor if required by NEH or other funding sources. Open communication among the board, staff, and external auditor is encouraged. Executive director, accountant, and any appointed staff will provide information for conduct of the audit on a timeline jointly agreed upon with the auditor.

PROCEDURE:

1. The executive director will solicit proposals from audit firms for any required Humanities Montana audit, and, in consultation with the Finance and Audit Committee, will choose an auditor.
2. The executive director is responsible for arranging for any required audit to be conducted in accordance with 29 CFR Parts 96 and 99. With data provided by the accountant, the executive director is responsible for submitting financial statement information to the auditor for final consolidated financial statement preparation in accordance with GAAP/GASB. The executive director, with support from any appointed staff and/or contractors, is responsible for preparation of all supporting audit schedules and providing supporting documentation as requested by the auditor. The executive director is responsible for the final review and approval of the audited financial statements.
3. The selected auditor will formally communicate with the executive director, and in turn the board, about audit timelines and information requirements (beginning about November). After October transactions are entered and reconciled, the accountant will review balance sheets and revenue and expenditure statements for each fund source and correct any errors or inconsistencies revealed. The accountant is responsible for submitting financial statement information to the executive director, who forwards that to the auditor for final consolidated financial statement preparation in accordance with the relevant accounting principles. The accountant is responsible for preparation of all supporting audit schedules (about the end of December but may be later to assure accuracy) and providing supporting documentation to the executive director, who submits that as requested by the auditor.
4. The auditor will request (several weeks after the schedules are submitted) specific sample transactions and other information be made available by the executive director for the field work. The auditor will conduct field work at the Humanities Montana offices and provide an informal exit interview with the executive director, outlining significant concerns and/or additional information required.
5. The auditor will provide a preliminary audit report after the field work. The executive director, with the assistance of the accountant, will prepare the formal response to the audit findings for review/approval first by the Finance and Audit Committee, and then by the full board, before incorporation in the final audit report.
6. The auditor will meet with the board, if requested, via conference call or during the next board meeting to discuss audit findings and recommendations.
7. The auditor may communicate with the Finance and Audit Committee liaison (and vice versa) at any time during the audit process, as well as any other time during the year as deemed appropriate by the liaison or auditor.

Closing and Reporting

POLICY:

After a required audit is complete, adjusting entries will be made to the accounting system and the previous fiscal year closed.

PROCEDURE:

After the audit is complete a set of fiscal year-end adjusting transactions is prepared by the auditor for entry by the **accountant** into QuickBooks. After the entries are entered, the fiscal year is closed and opening balances for the New Year reconciled to the auditor's working trial balances.

Fixed Assets/Property

POLICY:

*The **accountant, with reporting to the executive director,** will maintain and reconcile records of fixed assets, in sufficient detail to meet external requirements.*

PROCEDURE:

1. The **executive director, with review by the accountant,** will maintain a property and equipment list that will account for all fixed assets with an acquisition cost of \$5,000 or more per unit and a useful life of more than one year.
2. If a particular funding source requires a more restrictive property policy than stated in this policy, the executive director must submit those requirements to the **accountant** and indicate that those procedures must be followed for the particular acquisition. The **executive director** is responsible for obtaining necessary prior written approval from the granting agency for fixed asset purchases when required.
3. The **accountant** will maintain a record of all fixed assets and will reconcile to the general ledger at least annually. This record will contain a description of the asset, date purchased, serial number, and account code indicating which program paid for the asset. A copy of this record, along with prior written authorization from the granting agency if applicable, must be attached to the claim form.
4. Ownership documents (deeds, titles, vehicle registration etc.) for property will be maintained by the **executive director.**
5. The audit team will authorize depreciable lives and depreciation methods for all fixed assets. The **accountant** is responsible for recording depreciation on an annual basis.

Disposition of Property

POLICY:

When original or replacement property is no longer to be used in projects or programs currently or previously sponsored by the Federal Government, disposition of the property shall be made pursuant to Federal/State guidelines found in OMB 2 CFR part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Grant Agreement.

PROCEDURE:

Disposal of property must be approval by the **executive director** and be recorded in the property disposal subdirectory on the shared drive.

CONTRACT SERVICES

POLICY:

Written contracts will be developed for acquisition of all services, except where rates and services to be provided are unambiguous (such as hourly rate for computer repair).

PROCEDURE:

1. Consideration will be made of in-house capabilities to accomplish services before contracting out for them. Written contracts clearly defining work to be performed will be developed when required or for services expected to exceed \$5,000 in total cost.
2. Procurement and purchasing procedures will be followed when hiring independent contractors and consultants. Qualifications of the consultant or contractor and reasonableness of fees will be considered in hiring consultants and contractors. Consultant and contract services will be paid for as work is performed or in accordance with terms of the contract.
3. The **executive director** will approve all proposed contracts.
4. The **accountant** will issue 1099 tax forms for consultants and independent contractors in accordance with IRS guidelines. Provision of a tax ID number is required of new contractors and prior to payment for services.

Leases

POLICY:

All leases must be approved by the executive director.

PROCEDURE:

Records of all leases will be maintained by the executive director.

Insurance

POLICY:

Adequate and typical insurance coverage will be maintained for motor vehicle rentals, property, board and staff members, events, and liability.

PROCEDURE:

1. The **executive director** will maintain insurance files and provide copies of the binder pages to the Finance and Audit Committee when new policies are issued or old policies renewed.
2. Insurance policies will be carefully reviewed by the executive director and **board chair** before renewal and rebid as appropriate.

Employee Loans/Advances

POLICY:

No employee may receive a loan or advance on pay from Humanities Montana.

RECORDS RETENTION

POLICY:

Accounting and other records will be retained in accordance with state and federal laws and regulations and the provisions of 2 CFR part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

PROCEDURE:

Humanities Montana abides by the minimum retention requirements set forth in the following table:

Type of Document	Minimum Retention Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Depreciation Schedules	Permanently
Duplicate deposit slips	2 years
Email correspondence relating to legal or financial matters	2 years
Employment applications	3 years
Expense Analyses/expense distribution schedules	7 years
Financial Statements, Year End	Permanently
Grants Awarded	Permanently
Insurance Policies (expired)	3 years
Insurance records, accident reports, claims, policies, etc.	Permanently
Inventories of products, materials, and supplies	7 years
Invoices (to customers, from vendors)	7 years
Legal opinions and other legal activity	7 years
Minute books, bylaws, and charter	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Withholding tax statements	7 years
W-2s	Permanently

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1. Typically, after retention onsite in the Humanities Montana offices, print copies of approved board meeting minutes, reports, grant proposals, publications, requests for funding, and other materials of historic interest, are archived in the basement of Brantly Hall. Other documents that have been retained

beyond the period indicated in the referenced chart may be destroyed periodically, taking into consideration constraints on storage space and staff time.

2. If litigation is filed or government investigation is commenced against Humanities Montana, from the date such action is known to Humanities Montana, all document destruction shall be suspended as promptly as can be achieved reasonably.

Security of Electronic Financial Records

POLICY:

Reasonable efforts will be made to protect the security and content of the financial and other operational records stored on Humanities Montana computers and those of external application service providers.

PROCEDURE:

Accounting records are maintained through QuickBooks online, with cloud backup, and secure login for approved users.

WHISTLEBLOWER POLICY

Humanities Montana's Code of Ethics and Conduct (see board bylaws) require board members, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Humanities Montana, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all board members, officers, and employees to comply with this Code of Ethics and Conduct and to report violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No board member, officer, or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within Humanities Montana prior to seeking resolution outside Humanities Montana.

Reporting Violations

The code addresses Humanities Montana's open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with anyone in management (i.e., senior staff) whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to Humanities Montana's compliance officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following Humanities Montana's open-door policy, individuals should contact the compliance officer directly.

Compliance Officer

Humanities Montana's compliance officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the code and, at his/her discretion, shall advise the executive director and/or the Executive Committee. The compliance officer has direct access to the Executive Committee of the board of directors and is required to report to the Executive Committee at least annually on compliance activity.

Accounting and Auditing Matters

The Executive Committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The compliance officer shall immediately notify the Executive Committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be

submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

Hotline

Allegations of waste, fraud, or mismanagement of federal funds may also be reported anonymously to the National Endowment for the Humanities' hotline. If the allegation is found to relate to issues other than mismanagement of federal funds, the NEH Office of the Inspector General (OIG) will refer the matter to the appropriate authorities.

There are four ways to contact NEH's OIG to report an act you believe to be wasteful or fraudulent:

1. CALL (toll-free): 1-800-HHS-TIPS (1-800-447-8477)
2. WRITE:
U.S. Department of Health and Human Services Office of Inspector General
ATTN: OIG HOTLINE OPERATIONS
P.O. Box 23489
Washington, DC 20026
3. EMAIL: oig@neh.gov
4. INTERNET FORM: [click here](#)

HUMANTIES MONTANA FINANCIAL POLICIES AND PROCEDURES - ADDENDUM

QUICK-REFERENCE FINANACIAL PROCEDURES MATRIX			PERIOD OF OVERSIGHT:	NOVEMBER 1, 2025 to PRESENT
ORGANIZATIONAL OVERVIEW				
ROLE	INDIVIDUAL / ENTITY	TITLE	NOTES	NOTES
Executive Director	John Knight	Interim Executive Director (ED)	full-time, salaried	corporate credit card issued
Appointed Staff	Jennifer Bevill	Program Director (PD)	full-time, salaried	corporate credit card issued
Accountant	Dalynn Nickell	Contract Accountant (CA)	hourly services contracted	
Compliance Officer		Compliance OFFICER (OF)		
SERVICES	PROVIDER	LOCATION	NOTES	NOTES
Banking	First Interstate Bank	101 E Front St., Missoula, MT	checking, savings	
Accounting	Daly CPA, PLLC	Missoula, MT	contact: Dalynn Nickell	contracted: September 2025
Audit Firm	Carver, Florek & James CPA's	Missoula, MT	Contact: Keegan Witt & Colton Wells	contracted: December 2024, 2025. Will need to look for a new auditor in 2027.
Endowment	Montana Community Foudation	Helena, MT	contact: Alley Foneton	established: April 7, 2000
BOARD FIDUCIARY RESPONSIBILITIES AND OVERSIGHT				
Board Chair	Ray Ekness	Board Member		
Finance & Audit Chair	Esther Beth Sullivan	Board Member		
Bank Signatory	Ray Ekness	Missoula-based Board Member		
Bank Signatory	David Cates	Missoula-based Board Member		
Quick-References for Internal Controls and Responsibilities (not exhaustive)				
Subconcern	Procedure or Function	Control	Check	Further Action/Notes
Internal Controls	monitoring and maintaining	ED monitors	CA maintains	Board chair reviews major changes
Auditor	engaging auditing firm	ED solicits bids and recommends	Finance & Audit Comm reviews/approves firm	Beyond engagment of audit firm, the audit itself is first reviewed/approved by Finance & Audit Comm, then full board
SYSTEMS OVERVIEW				
Budgets	budget preparation	ED prepares annual budget with input from PD for program-specific budgets	Finance & Audit Comm reviews/ recommends annual consolidated budget	Board reviews/approves annual consolidated budget
Accounting	chart of accounts	CA maintains Quickbooks and codes	ED reviews and monitors	changes approved by ED in consult with board chair, and reported to Finance & Audit Comm
TRANSACTIONS ACCOUNTING PROCEDURES				
Cash Receipts / Donations	check processes	ED receives, secures, signs, copies, and records - then deposits	CA reviews deposits slips against check copies/notes, then reconciles	
Cash Reciepts / Donations	currency donation processes	ED receives, counts, secures currency and completes Donation Form	second person (PD or board member) double-counts, reviews, and signs Form	With low staffing level, HM foregoes accepting currency for the timebeing
Cash Reciepts	deposits	ED makes deposits	CA handles reconciliation	
Draw-downs	NEH drawdowns	ED prepares/submit's draw-down	CA provides documentation	ED and board chair serve as contacts with NEH; drawdown process is under review between ED and CA
Cash Liabilities	bills, invoices, claims	ED reviews and determines action	CA verifies, codes, enters, and processes	
Cash Disbursements	payment by check	requires 2 bank-approved signatories	Approved signers: ED and Missoula-based board members	No physical checks as of 09/30/2025
Cash Disbursements	print checks and keep blank checks	ED requests and can sign; ED keeps blank check stock	CA prints checks but cannot sign	second signature required from Missoula-based board member
Corporate Credit Cards	cc statement monthly review	ED reviews PD statement	Finance & Audit Chair reviews ED statement	
Corporate Credit Cards	cc monthly reconciliation	CA performs cc reconciliation	Finance & Audit Chair reviews montly reconciliation reports from CA	
EFT Payments	prioritize ETF over physical checks	ED approves expenses	CA issues payment	Current checkpayment through online FIB bill pay; Invoices saved, reconciled monthly, and reviewed/approved by Finance & Audit Chair through cc/bank statements review
Employee Payroll	changes in employee compensation and other benefit status	ED sets and approves for PD	ED compensation set and approved by board chair (with Executive Committee input)	
Employee Payroll	approval of timesheets	ED approves PD timesheets	Board chair approves ED timesheet	approved timesheets submitted to CA for payment
Speaker Bureau Payments	Honoraria	Depending on program, ED or PD enter request for honoria in Foundant	CA manages payment	

Subawards	subaward contracts	ED approves and initiates payments to subawardees	CA manages payment	
Petty Cash	cash needed for an event	ED procures, counts, and secures currency	second person (PD or board member) double-counts	HM maintains no petty cash reserve; petty cash only used for special events
Purchasing	competitive bidding for high value	ED solicits bids and recommends	ED approves with Finance & Audit Comm review	for purchase between 10k - 250k
Travel Reimbursement	reimbursement	ED approves travel expenses for PD and board	ED travel approved by board chair	
Bank Reconciliation	monthly bank statement reconciliation	Prepared by CA	Reviewed by ED and Finance & Audit Chair	
Bank Reconciliation	follow-up with payee	CA identifies outstanding payees	ED follows up with payees	
BUDGETS				
Consolidated Annual Budget	preparation of next FY budget	ED prepares budget with input from PD and CA	Finance & Audit Comm reviews/approves	Full board reviews/approves
Program Budgets	preparation of program budgets	ED and PD develop program-specific budgets, with input from CA	ED approves program budgets	Finance & Audit Comm and then board reviews/approves as part of the annual budget process
GRANTS and CONTRACTS				
Grant submissions	grant development on behalf of HM	ED develops grant applications, with input from PD and CA	Board chair (with appropriate board committee) approves submission of grant proposals for any programs that involve additional staff or exceed 25K	
RESERVES AND ENDOWMENT				
Reserves	maintenance of reserves	ED projects and manages reserves	CA documents and provides data	Board approves use of reserves through the annual consolidated budget process
Endowment	maintenance of endowment	CA maintains endowment records in QuickBooks	ED reviews	Board must approve use of endowment
REPORTING				
Internal Reports	generating internal financial reports	CA produces reports	ED reviews monthly, Finance & Audit Committee reviews/approves quarterly	Board reviews/approves quarterly and annually
External Reports	preparation of reports for funding sources	ED responsible for submitting reports on time; ED produces reports with input from PD	CA reviews for fiscal /budgetary aspects	
Cost Allocation	allocations by function: admin, fundraising, projects	ED identifies and documents time/cost per function	CA reviews and enters	
Cost-share	documentation of cost-share match	ED will gather and maintain summaries	CA will enter as needed for reports	
YEAR-END CLOSING				
Audit	retaining an audit firm	ED secures audit firm	Finance & Audit Comm approve	
Audit	arranging audit; submitting financial statement; preparation of financial statement	ED arranges and serves as primary liaison with firm	CA prepares reports and provides information as needed to ED	
Audit	review of audit	ED reviews	Finance & Audit Comm reviews/approves	Board reviews/approves
Audit	follow-up and formal response	ED develops any response and monitors any follow-up	Finance & Audit Comm reviews/approves	Board reviews/approves
Closing	entries adjustment, close of FY	CA makes adjustments in Quickbooks	ED reviews/approves	
Fixed Assets	maintaining property and equipment list, ownership records, disposition	ED approves and reviews property and equipment list, and any disposition	CA reviews and reports on values of assets	
CONTRACT SERVICES				
Services	written contracts	ED approves and iniates all contracts	ED consults with board chair on high value contacts	Board approval of contractual services assumed through the review/approval of annual consolidated budget
Services	issuing of 1099 forms for consultants and contractors	CA issues tax forms		
Leases	lease oversight	ED approves leases and maintains records		
Insurance	maintain insurance files	ED maintains files	Finance & Audit Comm review new policies	
WHISTLEBLOWER				
Compliance Officer	investigates and resolves claims	ED appoints OF	OF reports directly to Executive Committee on compliance activity annually	no appointee as of 2026

FY25 Audit Update

The FY25 audit began later than a normal audit cycle would have due to the significant transition and operational disruption Humanities Montana experienced in 2025. Under a typical timeline, audit preparation and fieldwork would have started much closer to the end of the audited fiscal year. Instead, the audit formally began in January 2026 while I was also managing federal reporting deadlines and onboarding of our contract accountant. This compressed the audit timeline from the beginning.

Since January, I have been actively engaged in the audit process, responding to auditor requests, submitting documentation, answering follow-up questions, and meeting regularly with the auditors. To my knowledge, Humanities Montana has met all requested timelines and documentation requests throughout the process.

One of the more time-intensive portions of the audit involved the functional expense allocation review. Functional allocations is the record of shared organizational expenses across program, management/general, and fundraising categories for audit and IRS reporting purposes. In early April, the auditors provided Humanities Montana with an updated functional allocation worksheet and asked us to hold on implementing adjustments while they continued their review.

In April, the auditors indicated that the audit could likely still be completed in time for the May Finance Committee and Board meetings. Unfortunately, the final direction to proceed with the allocation adjustments was communicated on Friday, May 8. As a result, the remaining allocation revisions and review process extended beyond the timeline needed to include the audit in the May Board packet.

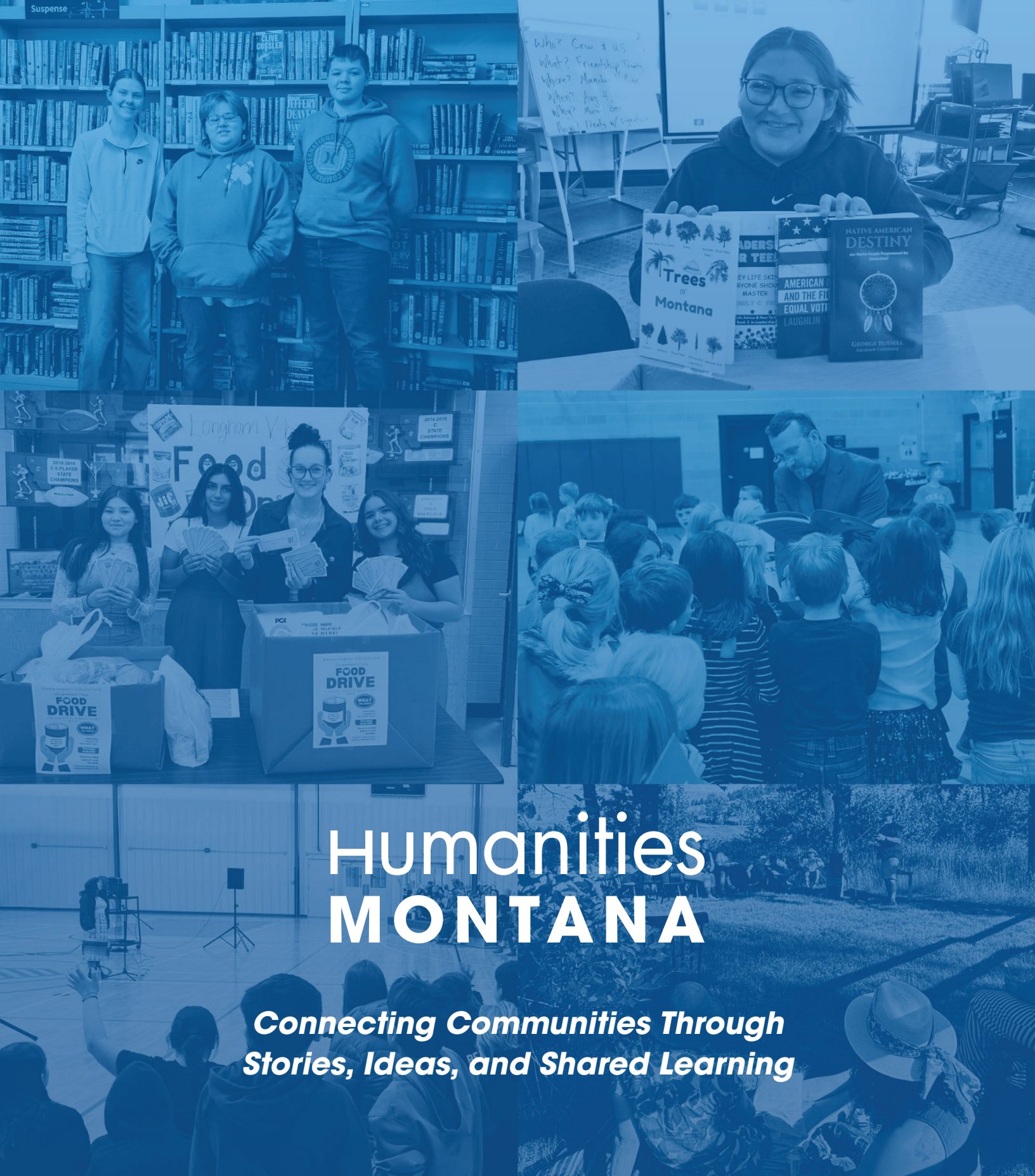
The allocation revisions are now being completed by our contract accountant. I met with our accountant yesterday, and they estimated the work will take approximately one to two weeks to complete. Following that work, the audit will still require final review and processing.

Humanities Montana is also not alone in experiencing extended audit timelines this year. A number of state humanities councils have faced delays due to staffing transitions, shifting guidance, and additional reporting and reconciliation requirements tied to last year's disruptions.

Another factor considered during the audit process was the question of a potential "going concern" related to Humanities Montana's future funding stability. Earlier in the process, that uncertainty created additional review considerations. However, I received communication yesterday indicating that recent funding guidance has alleviated that concern and should allow the audit process to continue without additional delay related to that issue.

At this stage, the audit appears to be in its final phase, and we anticipate completion within the next few weeks. The remaining timeline is now largely dependent on final review and processing.

Given the current timeline, I recommend that the Finance Committee reconvene in early June to review the completed audit draft, followed by a proposed special meeting of the full Board in mid-to-late June for formal review and acceptance of the audit. I would also note that Humanities Montana must submit completed audit materials by July 31.

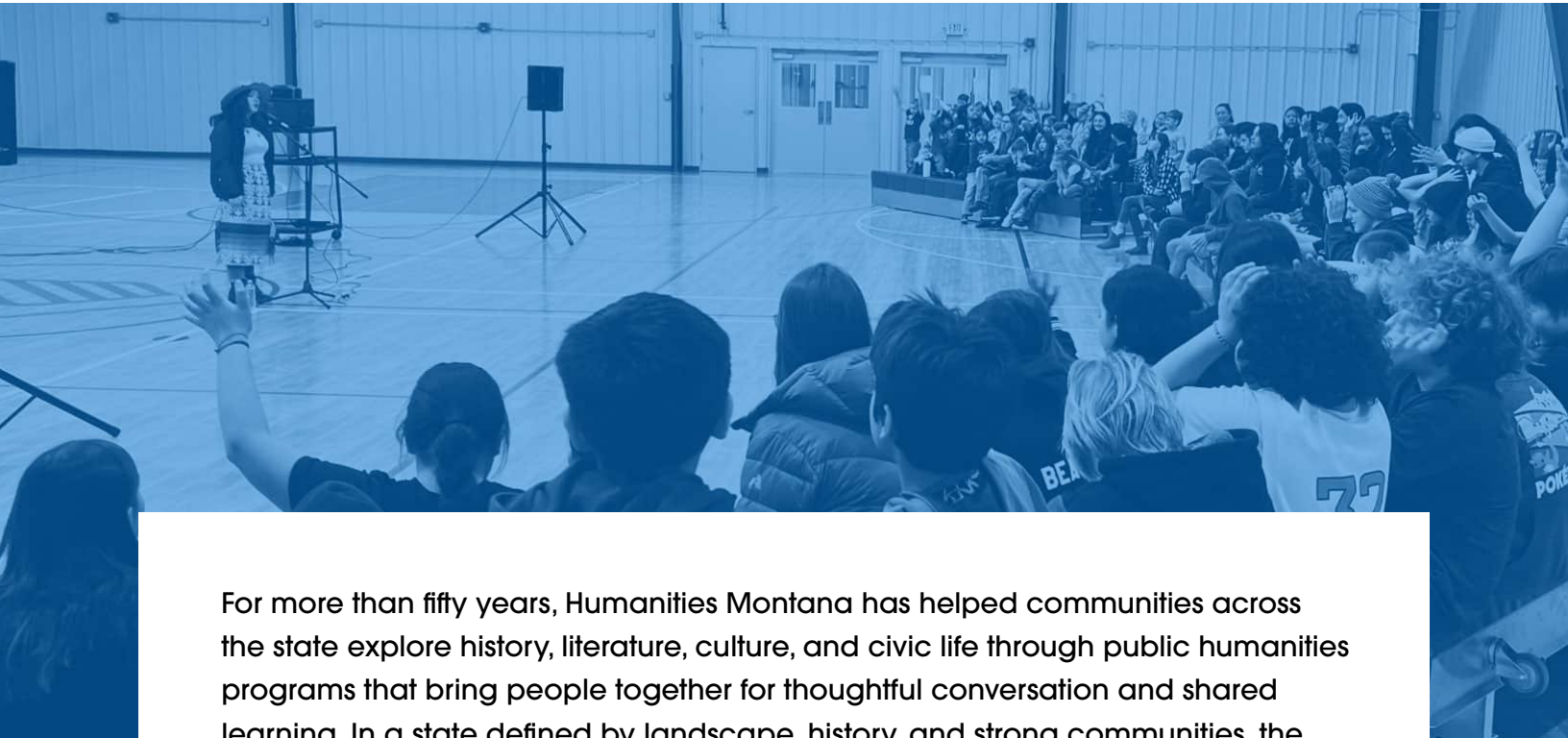


Humanities MONTANA

*Connecting Communities Through
Stories, Ideas, and Shared Learning*

Case for Support

A Statewide Resource for Public Humanities



For more than fifty years, Humanities Montana has helped communities across the state explore history, literature, culture, and civic life through public humanities programs that bring people together for thoughtful conversation and shared learning. In a state defined by landscape, history, and strong communities, the humanities help Montanans understand where we have come from and imagine where we might go together.

The April 2025 termination of federal funding to all state humanities councils has made private philanthropy more urgent and important than ever.

For more than fifty years, Humanities Montana has partnered with federal support through the National Endowment for the Humanities (NEH) to bring free public humanities programming to communities across Montana. Today, libraries, schools, museums, and nonprofit partners increasingly rely on philanthropic investment to ensure this work continues uninterrupted, particularly in rural communities where access to cultural and educational opportunities can be limited. Your support helps sustain the conversations, stories, and shared learning that strengthen communities across our diverse state.

From rural libraries and classrooms to public events in community gathering spaces, Humanities Montana ensures that Montanans across the state have access to the ideas and cultural traditions that shape who we are. **Our programs create spaces where neighbors can learn from one another, engage with new perspectives, and explore the stories that define life in The Last Best Place.**

WHY NOW

Sustaining Access Across Montana

With continued disruptions and delays in federal humanities funding in 2026, it has become clear just how essential Humanities Montana's work is to communities across the state. While Congress approved funding for the nation's humanities councils earlier this year, the timeline for the release of those funds is still developing. We remain in close contact with our national partners and are prepared to move quickly when those resources become available.

While public funding remains an important part of our history and mission, philanthropic partnership is now more critical than ever to sustain free public programs across Montana. In many communities, **Humanities Montana is the primary source of accessible cultural, literary, and civic programming.** Gifts from donors ensure that rural libraries can host speakers, students can participate in civic engagement opportunities, and communities can gather for free to engage with books, history, poetry, and public dialogue.



In Circle, Montana (population 586), **The Democracy Project** has been running consistently since 2022. Working with small groups of three to four teens, the program has supported meaningful change in both the school and the surrounding community. Solo librarian Mary James has helped identify local needs and create supportive spaces where young people can grow into civic leadership.

"I really like how, no matter how much we were struggling with implementing our project, help was given, but it was always in our control and our ideas were most important."

TEEN PARTICIPANT

Impact by the Numbers

On April 2, 2025, funding from the NEH was terminated and all grants and programs were paused from April - September. Despite the loss of federal funds, the generosity of our grantmakers and donors has allowed Humanities Montana to continue serving communities across every region of the state.

Counties Served

35

Montana counties reached in 2025 through Humanities Montana free public programs.



Community Programs

52

Community humanities programs hosted in 2025 with local partners as part of Montana Conversations programs.



Public Attendance

2,481

Montanans attended 2025 Montana Conversations programs.



Students Engaged

104

Teens engaged in The Democracy Project 2025-2026 cohort.



5,418

Students served through Speakers in the Schools in 2025 across 149 presentations.

Community Partners

88

Libraries, schools, museums, and nonprofit partners hosting programs across Montana in 2025.



I WHAT WE'RE DOING

Bringing the Humanities to Communities Across Montana

In response to recent federal funding disruptions, Humanities Montana has expanded statewide partnerships and begun building a stronger philanthropic foundation to ensure that communities across Montana continue to have access to free public humanities programming.

Humanities Montana delivers programs directly to communities through initiatives such as **Our Montana Voices**, a statewide speakers bureau connecting libraries and community organizations with scholars and knowledge keepers; **The Democracy Project**, which supports youth civic engagement through teen-led community projects; and the **Montana Center for the Book**, which promotes reading and literary culture through programs such as **One Book Montana** and the **Montana Poet Laureate Program**.



Most recently, Montana Poet Laureate Allen Morris Jones traveled to Winnett, Montana (population 201) to present “The Montana Story Project,” a program that weaves poetry together with his personal story. The talk culminates with an invitation for participants to write their own stories, creating space for reflection, expression, and connection in a rural community setting.

“Our community always enjoys presenters from Humanities Montana. It’s great to provide a variety for such a small community. The programs are very helpful, and the presenters are always easy to work with.”

LANCE OLSON, PETROLEUM COUNTY COMMUNITY CENTER DIRECTOR



In the Flathead Valley, the literary community recently came together around the statewide read, *One Book Montana*. Book clubs for *Becoming Little Shell: A Landless Indian's Journey Home* by the 11th Montana Poet Laureate Chris La Tray were hosted by the Flathead County Library, Whitefish Community Library, Whitefish School District, the Northwest Montana History Museum, and Flathead Valley Community College.

After readers engaged with the book in multiple formats, including audiobooks and book club kits purchased by Humanities Montana, Flathead Valley Community College hosted a collaborative culminating event attended by **more than 120 people**.

"I loved that a large group of people came together having had the common experience of reading the same book. Even if they had nothing else in common, this created a shared experience."

FLATHEAD COUNTY LIBRARIAN

WHAT YOUR SUPPORT MAKES POSSIBLE

An Investment in Montana's Cultural Life

With your support, Humanities Montana will continue bringing people together through conversation, storytelling, and shared learning across our treasured state.

Your investment is an investment in Montana's cultural life, civic future, and the strength of our communities.

\$600,000

Annual Program
Fundraising Goal

To sustain this work, Humanities Montana must raise approximately **\$600,000 annually** through philanthropic support.

These funds directly support:

- speaker honoraria
- travel to rural communities
- classroom and community programming
- literary initiatives and statewide reads
- youth civic engagement opportunities
- long-term organizational stability



Donate Now

Every gift helps bring humanities programming to places where it might not otherwise exist.

humanitiesmontana.org/donate

Humanities **MONTANA**

WWW.HUMANITIESMONTANA.ORG

NEH Funding Landscape Update

FY26 General Operating Support Funding

The federal funding landscape for state humanities councils continues to evolve following the disruption of FY25 General Operating Support (GOS) funding last year. In April of this year, Humanities Montana received formal communication from the National Endowment for the Humanities (NEH) that William English had been appointed Acting Chairman of the agency on April 21, allowing NEH to move forward with authorization of FY26 GOS awards for state humanities councils. According to NEH staff, the FY26 funding memo has now been signed, and the Office of Grant Management anticipates awards will be issued by June 1, 2026. Additional guidance regarding FY26 awards remains forthcoming.

Based on current guidance from the Federation of State Humanities Councils (FSHC), conversations occurring across the state humanities council network, and discussions with NEH staff and FSHC legal counsel, Humanities Montana is continuing to plan around a potential FY26 federal drawdown. Key planning assumptions currently include:

- Estimated FY26 federal drawdown: approximately \$366,463
- Planning assumption: approximately 40% of FY25 federal allocation
- FY25 federal allocation prior to termination and reduction: approximately \$916,000
- Estimated timeline for potential FY26 funds becoming available: beginning June 1, 2026

Current discussions within the humanities council network have referenced the significant reductions to NEH and NEA appropriations during the 1995–1996 federal budget cycle as one historical framework for current planning assumptions. All projected funding amounts and timelines remain estimates and have not yet been formally confirmed through a Notice of Action (NOA) or executed grant agreement. Current expectations across the council network continue to assume partial FY26 funding, ongoing administrative and legal delays, and uncertainty tied to the FY27 appropriations process.

In preparation for the possible return of NEH funding, I have met with Executive Directors from other state humanities councils to better understand current federal drawdown procedures and grant administration processes. Humanities Montana has also been working with our contract accountant to prepare internal financial systems in the event federal funds become available again this summer.

FY27 General Operating Support Application and Timeline

At the same time, Humanities Montana has continued participating in the standard federal application process for future funding cycles. In spring 2026, the NEH released the FY27 Notice of Funding Opportunity (NOFO) for GOS grants through the Division of Federal/State

Partnership, with an adjusted application deadline of April 6, 2026. Humanities Montana submitted its FY27 GOS application within the required timeline.

Additional FY27 federal timeline changes include:

- Traditional period of performance start date: November 1, 2026
- Newly anticipated FY27 period of performance: May 1, 2027 – April 30, 2028
- FY27 General Operating Support application deadline: April 6, 2026, moved forward by nearly one month from the traditional application timeline

The revised FY27 timeline creates a six-month gap between the traditional federal funding cycle and the newly proposed period of performance. This shift in the federal funding timeline has implications for organizational cash flow planning and budgeting across the state humanities council network.

Federal Budget Outlook

The President's proposed FY27 budget does not include funding for state humanities councils and outlines a broader wind-down strategy for the NEH. Similar proposals were made during the President's first term, though Congress ultimately continued bipartisan support for both the NEH and the state humanities council network through the appropriations process. Humanities Montana continues to monitor federal developments while planning for multiple funding scenarios.

Ongoing FY25 Litigation

Humanities Montana is also continuing to monitor ongoing litigation related to the termination of FY25 NEH funding. Earlier this month, the U.S. District Court for the Southern District of New York issued a ruling in *Authors Guild et al. v. National Endowment for the Humanities et al.*, finding that the termination of more than 1,400 previously awarded NEH grants exceeded the authority of those directing the terminations and ordering that the cancellations be rescinded while litigation continues. Legal counsel working with the Federation of State Humanities Councils has indicated that attorneys involved in the case have not yet received additional guidance from NEH regarding possible next steps or whether the ruling will be appealed.

Separately, the timeline for *Oregon Humanities et al. v. DOGE et al.*, the litigation regarding the termination of FY25 GOS funding for state humanities councils, has been extended by approximately two weeks. Under the revised court schedule, defendants were given until May 29 to file their combined summary judgment response and cross-motion, plaintiffs will respond by June 16, and defendants' final reply brief is due July 2. Based on the revised timeline, councils are no longer expecting a summary judgment decision before July 2026. In the meantime, many councils, including Humanities Montana, are continuing operational and financial planning under the assumption that federal timelines and funding decisions may remain uncertain through part of the summer.

FY26 Fundraising Update and Summary

Since November 1, 2025, Humanities Montana has actively engaged in fundraising efforts through private foundation and grant support, as well as individual giving.

During FY26, the organization applied for more than \$538,000 in foundation and grant funding and has secured \$271,676 to date from a range of regional and national funders.

Awards have supported core programs including Our Montana Voices, the Democracy Project, and the Montana Poet Laureate Program, as well as organizational capacity building. Major awards included a matching support grant from the Mellon Foundation, general operating support from Headwaters Foundation, and programmatic support from the Washington Foundation, Montana Cultural Trust, and the Montana 250 Commission.

Humanities Montana also relaunched and expanded individual giving efforts during FY26, generating \$41,464.92 in charitable contributions from individual donors between November 2025 and May 2026. Contributions included recurring monthly gifts, annual campaign support, board giving, year-end giving, and the organization's spring appeal campaign. The redacted donor list reflects broad-based support from longtime humanities supporters, board members, community leaders, and first-time contributors across Montana and beyond.

In addition to grants and charitable giving, **Humanities Montana generated \$1,743.89 in speaker presentation co-payments connected to Our Montana Voices and Poet Laureate programming.** These co-payments reflect direct local investment from host organizations participating in Humanities Montana programming throughout the state. Revenue is generated through an optional application fee associated with our speaker bureau programs.

Together, these three fundraising and earned revenue streams generated approximately \$314,885 in total support for Humanities Montana during FY26 beginning November 1, 2025. The combined totals reflect significant momentum in rebuilding organizational sustainability, diversifying revenue sources, and strengthening statewide investment in the humanities.

Grants Matrix - FY26							
Foundation Name	Request Amount	LOI or Application?	Applied Y/N	Submission Date	Received Y/N	Amount Received	Notes
By The People Grant	\$ 25,000.00	Application	Y	8/12/2025	Y	\$ 21,500.00	Montana Folkways support. HM acts as a passthrough to MAC and Montana Folklorist for 2027 Montana Folk Festival. \$5,000 will be held back to HM admin costs. \$4,500 expected after period of performance (around Sept 1, 2026)
MT250 Commision Grant	\$ 50,000.00	Application	Y	10/30/2025	Y	\$ 25,000.00	For Our Montana Voices, both admin and contractor costs. Awarded partial funding
Mellon Foundation - Professional Development Grant	\$ 15,000.00	Application	Y	11/30/2025	Y	\$ 15,000.00	\$13,000 to Alliance Philanthropy for Q1 and Q2, and \$2000 to HM
MAC - Artists in Classrooms and Schools Grant	\$ 2,500.00	Application	Y	12/11/2025	Y	\$ 2,500.00	For Poet Laureate Programs in Rural Montana Schools
MAC - Montana Cultural Trust	\$ 10,000.00	Application	Y	12/12/2025	Y	\$ 10,000.00	For Poet Laureate program, both admin and contractor costs
Mellon Matching Grant	\$50,000	Application	Y	12/30/2025	Y	\$ 50,000.00	General Operating Support
The OPE Edwards Foundation	\$ -	Letter / LOI	Y	1/12/2026	N	\$ -	Not accepting new applications/ organizations. Invite only. Received denial email 1/12/2026
The Wallace Foundation	\$ -	Letter / LOI	Y	1/12/2026			
The Bair Foundation	\$ 50,000.00	Application	Y	Feb-26	N	\$ -	For Speakers in the Schools, both admin and contractor costs. Notified on May 11, 2026 via mail that grant was denied.
Murdock Charitable Trust	\$ 101,258.00	LOI	Y	2/22/2026	Y		Three year professional development grant for increased staffing, Year 1: \$65,000 Year 2: \$29,179 Year 3: \$7,079
Headwaters Foundation	\$ 75,000.00	Application	Y	3/19/2026	Y	\$ 50,000.00	Democracy Project Program, one year of funding support
First Interstate Bank Grant	\$ 15,000.00	Application	Y	4/3/2026			For Speakers in the Schools, contractor costs
The Lewellyn Foundation	\$ 30,000.00	LOI	Y	4/7/2026	Y		LOI submitted April 7th. LOI Accepted. Application Deadline now May 31.
The Washington Foundation	\$ 50,000.00	Application	Y	4/10/2026	Y	\$ 20,000.00	Our Montana Voices for Speakers in the Schools, contractor costs
The Susan Scott Heyneman Foundation	\$ 30,000.00	Application	Y	4/15/2025	Y	\$ 15,610.00	Poet Laureate Program, admin and contractor costs. Applied for in April 2025 prior to NEH funding termination, asked to reapply in Sept 2025.
The Charles Engelhard Foundation	\$ -	Application/ Letter	Y	7/11/2026	Y	\$ 62,066.00	\$132, 251 requested in 2025. Second payment of 62,066 available in July 2026 for DP. Orginal Grant Submitted in 2025. 2 years of funding/ payments. Meeting with Susan O'Connor on 04/22/2026 indicated future support.
Cole Gwinn Grant	\$5,000	Application	N	7/15/2026	N	\$ -	HM will apply summer of 2026 to support Great Reads from Great Places events, as well as National Book Festival efforts with Montana Center for the Book. Notified that IMLS would not award money to state humanities councils now, due to NEH Book Festival Grants coming online.
Montana Community Foundation	\$25,000	Application	Y	5/1/2026			
NEH - National Book Festival Grant	\$ 5,000.00	Application - Councils Only		7/15/2026			Funding of up to \$5,000 for councils to partipate at the 2026 National Book Festival. Requires a 1:1 Match
	\$ 538,758.00				Total:	\$ 271,676.00	

Date	Name	Amount	Type	Fund	Campaign	Appeal	Account Number
11/1/2025		\$10.64	Recurring	Unrestricted			16472
11/5/2025		\$51.96	Recurring	Unrestricted			16441
11/6/2025		\$26.13	Donation	Unrestricted			16512
11/12/2025		\$50.00	Donation	Unrestricted			16513
11/15/2025		\$10.00	Recurring	Unrestricted			16464
11/19/2025		\$100.00	Recurring	Unrestricted	Recurring Gift		850
11/20/2025		\$500.00	Donation	Unrestricted	Appeal Letters	Misc.	1562
11/20/2025		\$400.00	Donation	Unrestricted	Annual Campaign	Misc.	1442
11/20/2025		\$1,000.00	Donation	Unrestricted	Annual Campaign	Misc.	13647
11/21/2025		\$26.13	Recurring	Unrestricted			16474
11/22/2025		\$31.30	Recurring	Unrestricted			16481
11/25/2025		\$100.00	Donation	Unrestricted	Speaker Reimbursement	SpeakerReimbursement	2727
11/25/2025		\$100.00	Donation	Unrestricted	Annual Campaign	Misc.	16515
11/26/2025		\$100.00	Donation	Unrestricted	Annual Campaign	Year End	12025
11/26/2025		\$50.00	Donation	Unrestricted	Annual Campaign	Year End	6562
11/26/2025		\$50.00	Donation	Unrestricted	Annual Campaign	Year End	9968
11/26/2025		\$100.00	Donation	Unrestricted	Annual Campaign	Year End	16497
11/26/2025		\$100.00	Donation	Unrestricted	Annual Campaign	Year End	10790
11/26/2025		\$500.00	Donation	Unrestricted	Annual Campaign	Year End	4978
11/26/2025		\$150.00	Donation	Unrestricted	Annual Campaign	Year End	8290
11/26/2025		\$300.00	Donation	Unrestricted	Annual Campaign	Year End	4359
11/26/2025		\$100.00	Donation	Unrestricted	Annual Campaign	Year End	9522
11/26/2025		\$50.00	Donation	Unrestricted	Annual Campaign	Year End	5671
11/29/2025		\$51.96	Recurring	Unrestricted			16492
11/30/2025		\$100.00	Donation	Unrestricted			16516
11/30/2025		\$10.64	Recurring	Unrestricted			2448
12/1/2025		\$10.64	Recurring	Unrestricted			16472
12/2/2025		\$103.61	Donation	Unrestricted			16521
12/2/2025		\$100.00	Donation	Unrestricted			16423
12/2/2025		\$100.00	Donation	Unrestricted			16520
12/2/2025		\$51.96	Donation	Unrestricted			6483
12/2/2025		\$51.96	Donation	Unrestricted			16519
12/2/2025		\$26.13	Donation	Unrestricted			15073
12/2/2025		\$100.00	Donation	Unrestricted			13648
12/2/2025		\$250.00	Donation	Unrestricted			14927
12/2/2025		\$103.61	Donation	Unrestricted			954
12/2/2025		\$100.00	Donation	Unrestricted			16518
12/2/2025		\$26.13	Donation	Unrestricted			16517
12/3/2025		\$20.97	Donation	Unrestricted			16524
12/3/2025		\$51.96	Donation	Unrestricted			16523
12/3/2025		\$50.00	Donation	Unrestricted			16522
12/4/2025		\$10.64	Donation	Unrestricted			16526

12/4/2025		\$50.00	Donation	Unrestricted	Appeal Letters	Misc.	3876
12/4/2025		\$125.00	Donation	Unrestricted	Appeal Letters	Misc.	8237
12/4/2025		\$50.00	Donation	Unrestricted	Appeal Letters	Misc.	14904
12/4/2025		\$150.00	Donation	Unrestricted	Appeal Letters	Misc.	16525
12/4/2025		\$100.00	Donation	Unrestricted	Appeal Letters	Misc.	7359
12/4/2025		\$100.00	Donation	Unrestricted	Appeal Letters	Misc.	1804
12/5/2025		\$26.13	Donation	Unrestricted			2066
12/5/2025		\$51.96	Recurring	Unrestricted			16441
12/8/2025		\$103.61	Donation	Unrestricted			16528
12/8/2025		\$25.00	Donation	Unrestricted	Annual Campaign	Year End	16059
12/8/2025		\$250.00	Donation	Unrestricted	Annual Campaign	Misc.	16089
12/8/2025		\$12,250.00	Donation	Unrestricted	Appeal Letters	Misc.	16527
12/8/2025		\$50.00	Donation	Unrestricted	Appeal Letters	Year End	14733
12/10/2025		\$100.00	Donation	Unrestricted			14933
12/10/2025		\$50.00	Donation	Unrestricted			16532
12/10/2025		\$26.13	Donation	Unrestricted			16531
12/10/2025		\$200.00	Donation	Unrestricted	Annual Campaign	Year End	13373
12/10/2025		\$103.61	Donation	Unrestricted			16530
12/10/2025		\$100.00	Donation	Unrestricted			16529
12/11/2025		\$1,000.00	Donation	Unrestricted	Appeal Letters	Year End	2042
12/15/2025		\$10.00	Recurring	Unrestricted			16464
12/16/2025		\$103.61	Donation	Unrestricted			14658
12/16/2025		\$2,582.95	Donation	Unrestricted			16533
12/17/2025		\$50.00	Donation	Unrestricted			10447
12/17/2025		\$250.00	Donation	Unrestricted			15548
12/19/2025		\$100.00	Recurring	Unrestricted	Recurring Gift		850
12/20/2025		\$50.00	Donation	Unrestricted			16534
12/21/2025		\$26.13	Recurring	Unrestricted			16474
12/22/2025		\$31.30	Recurring	Unrestricted			16481
12/23/2025		\$103.61	Donation	Unrestricted			16535
12/24/2025		\$1,000.00	Donation	Unrestricted	Annual Campaign	Year End	16536
12/24/2025		\$100.00	Donation	Unrestricted	Annual Campaign	Year End	15107
12/24/2025		\$1,000.00	Donation	Unrestricted	Annual Campaign	Year End	16417
12/24/2025		\$100.00	Donation	Unrestricted	Annual Campaign	Year End	8537
12/24/2025		\$50.00	Donation	Unrestricted	Annual Campaign	Year End	9895
12/24/2025		\$50.00	Donation	Unrestricted	Annual Campaign	Year End	11731
12/24/2025		\$50.00	Donation	Unrestricted	Annual Campaign	Year End	13772
12/27/2025		\$258.57	Donation	Unrestricted			4984
12/27/2025		\$51.96	Donation	Unrestricted			3068
12/27/2025		\$100.00	Donation	Unrestricted			4929
12/28/2025		\$103.61	Donation	Unrestricted			16538
12/28/2025		\$103.61	Donation	Unrestricted			16537
12/29/2025		\$103.61	Donation	Unrestricted			16539

12/29/2025		\$51.96	Recurring	Unrestricted			16492
12/30/2025		\$10.64	Recurring	Unrestricted			2448
12/31/2025		\$51.96	Donation	Unrestricted			16540
1/1/2026		\$10.64	Recurring	Unrestricted			16472
1/2/2026		\$100.00	Donation	Unrestricted	Annual Campaign	Year End	16484
1/2/2026		\$1,000.00	Donation	Unrestricted	Appeal Letters	Board	850
1/2/2026		\$500.00	Donation	Unrestricted	Annual Campaign	Year End	5877
1/2/2026		\$1,000.00	Donation	Unrestricted	Annual Campaign	Misc.	16541
1/2/2026		\$1,000.00	Donation	Unrestricted	Annual Campaign	Year End	5761
1/5/2026		\$51.96	Recurring	Unrestricted			16441
1/7/2026		\$500.00	Donation	Unrestricted	Annual Campaign	Year End	7296
1/7/2026		\$100.00	Donation	Unrestricted	Annual Campaign	Year End	8967
1/7/2026		\$50.00	Donation	Unrestricted	Annual Campaign	Year End	4720
1/7/2026		\$500.00	Donation	Unrestricted	Annual Campaign	Year End	14223
1/9/2026		\$250.00	Donation	Unrestricted	Annual Campaign	Year End	14801
1/9/2026		\$100.00	Donation	Unrestricted	Annual Campaign	Misc.	7066
1/12/2026		\$1,800.00	Donation	Unrestricted			16542
1/15/2026		\$10.00	Recurring	Unrestricted			16464
1/19/2026		\$100.00	Recurring	Unrestricted	Recurring Gift		850
1/21/2026		\$500.00	Donation	Unrestricted	Annual Campaign	Misc.	6152
1/21/2026		\$200.00	Donation	Unrestricted	Annual Campaign	Misc.	9913
1/21/2026		\$26.13	Recurring	Unrestricted			16474
1/22/2026		\$31.30	Recurring	Unrestricted			16481
1/23/2026		\$200.00	Donation	Unrestricted			16529
1/29/2026		\$51.96	Recurring	Unrestricted			16492
1/30/2026		\$10.64	Recurring	Unrestricted			2448
2/1/2026		\$10.64	Recurring	Unrestricted			16472
2/5/2026		\$51.96	Recurring	Unrestricted			16441
2/15/2026		\$10.00	Recurring	Unrestricted			16464
2/19/2026		\$100.00	Recurring	Unrestricted	Recurring Gift		850
2/21/2026		\$26.13	Recurring	Unrestricted			16474
2/22/2026		\$31.30	Recurring	Unrestricted			16481
2/23/2026		\$20.00	Donation	Unrestricted	Annual Campaign	Year End	14734
2/23/2026		\$100.00	Donation	Unrestricted	Annual Campaign	Year End	6572
2/28/2026		\$10.64	Recurring	Unrestricted			2448
2/28/2026		\$51.96	Recurring	Unrestricted			16492
3/1/2026		\$10.64	Recurring	Unrestricted			16472
3/9/2026		\$2,000.00	Donation	Unrestricted	Annual Campaign	Misc.	13647
3/9/2026		\$100.00	Donation	Unrestricted	Annual Campaign	Misc.	15329
3/15/2026		\$10.00	Recurring	Unrestricted			16464
3/16/2026		\$50.00	Donation	Unrestricted			16545
3/19/2026		\$100.00	Recurring	Unrestricted	Recurring Gift		850
3/21/2026		\$26.13	Recurring	Unrestricted			16474

3/22/2026		\$31.30	Recurring	Unrestricted				16481
3/29/2026		\$51.96	Recurring	Unrestricted				16492
4/1/2026		\$10.64	Recurring	Unrestricted				16472
4/3/2026		\$100.00	Donation	Unrestricted	Annual Campaign	Misc.		16499
4/5/2026		\$51.96	Recurring	Unrestricted				16441
4/8/2026		\$10.64	Recurring	Unrestricted				13007
4/8/2026		\$100.00	Donation	Unrestricted				4607
4/8/2026		\$26.13	Donation	Unrestricted				16546
4/15/2026		\$10.64	Recurring	Unrestricted				13007
4/15/2026		\$10.00	Recurring	Unrestricted				16464
4/17/2026		\$31.30	Donation	Unrestricted				16531
4/19/2026		\$100.00	Recurring	Unrestricted	Recurring Gift			850
4/21/2026		\$26.13	Recurring	Unrestricted				16474
4/22/2026		\$31.30	Recurring	Unrestricted				16481
4/24/2026		\$250.00	Donation	Unrestricted	Appeal Letters	Misc.		15025
4/29/2026		\$51.96	Recurring	Unrestricted				16492
4/30/2026		\$100.00	Donation	Unrestricted	Annual Campaign	Misc.		3931
4/30/2026		\$50.00	Donation	Unrestricted	Appeal Letters	Misc.		3876
5/1/2026		\$25.00	Recurring	Unrestricted				16547
5/1/2026		\$25.00	Recurring	Unrestricted				16547
5/1/2026		\$10.64	Recurring	Unrestricted				16472
5/5/2026		\$100.00	Donation	Unrestricted				10790
5/5/2026		\$51.96	Recurring	Unrestricted				16441
5/6/2026		\$50.00	Donation	Unrestricted				16548
5/13/2026		\$250.00	Donation	Unrestricted	Appeal Letters	Spring Appeal		7908
5/13/2026		\$1,000.00	Donation	Unrestricted	Appeal Letters	Spring Appeal		4978
5/13/2026		\$50.00	Donation	Unrestricted	Appeal Letters	Spring Appeal		6562
5/13/2026		\$100.00	Donation	Unrestricted	Appeal Letters	Spring Appeal		3717
5/13/2026		\$1,000.00	Donation	Unrestricted	Appeal Letters	Spring Appeal		13647
5/13/2026		\$25.00	Donation	Unrestricted	Appeal Letters	Spring Appeal		8735
5/13/2026		\$100.00	Donation	Unrestricted	Appeal Letters	Spring Appeal		14933
5/13/2026		\$100.00	Donation	Unrestricted	Appeal Letters	Spring Appeal		5654
5/13/2026		\$100.00	Donation	Unrestricted	Appeal Letters	Spring Appeal		7066
Total:		\$41,464.92						

automatic_payout_id	automatic_payout_effective	balance_transaction	created	available_on	currency	gross	fee	net	reporting_category	
po_1T49BdLGuCvwFQgdZ	2/23/2026 17:09	txn_3T30pyLGuCvwFQ	2/20/2026 14:02	2/23/2026 17:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1T4VaiLGuCvwFQgdRK	2/24/2026 17:04	txn_3T48fALGuCvwFQ	2/23/2026 16:35	2/24/2026 17:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1T4snVLGuCvwFQgdh	2/25/2026 17:51	txn_3T4OeRLGuCvwFQ	2/24/2026 9:40	2/25/2026 17:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1T4snVLGuCvwFQgdh	2/25/2026 17:51	txn_3T4T0dLGuCvwFQ	2/24/2026 14:19	2/25/2026 17:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1T7mWylGuCvwFQgd	3/5/2026 17:46	txn_3T7K1lLGuCvwFQ	3/4/2026 11:19	3/5/2026 17:00	usd	\$ 150.00	\$ 4.65	\$ 145.35	charge	
	3/9/2026		3/9/2026	3/9/2026	usd	\$ 75.00	\$ -	\$ 75.00	check	
po_1T9asMLGuCvwFQgdv	3/10/2026 18:43	txn_3T96k7LGuCvwFQ	3/9/2026 10:33	3/10/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1T9x6PLGuCvwFQgd7S	3/11/2026 18:27	txn_3T9WCXLGuCvwFQ	3/10/2026 13:44	3/11/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1TCU1fLGuCvwFQgdsi	3/18/2026 18:01	txn_3TC4tULGuCvwFQ	3/17/2026 15:11	3/18/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1TFOc8LGuCvwFQgdp	3/26/2026 18:51	txn_3TEtkALGuCvwFQ	3/25/2026 9:53	3/26/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1TFOc8LGuCvwFQgdp	3/26/2026 18:51	txn_3TEvPtLGuCvwFQ	3/25/2026 11:40	3/26/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1TGTobLGuCvwFQgda	3/29/2026 18:36	txn_3TFLFmLGuCvwFQ	3/26/2026 15:15	3/29/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1THvhcLGuCvwFQgdW	4/2/2026 18:35	txn_3THRMxLGuCvwFQ	4/1/2026 16:11	4/2/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1TJ14VLGuCvwFQgdTN	4/5/2026 18:31	txn_3THtFULGuCvwFQ	4/2/2026 21:58	4/5/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1TKTHXLGuCvwFQgdt	4/9/2026 18:50	txn_3TK3r2LGuCvwFQ	4/8/2026 21:41	4/9/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1TO64OLGuCvwFQgdf	4/19/2026 18:52	txn_3TMxzoLGuCvwFQ	4/16/2026 22:02	4/19/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1TOov0LGuCvwFQgdd	4/21/2026 18:45	txn_3TOPpmLGuCvwFQ	4/20/2026 21:58	4/21/2026 18:00	usd	\$ 150.00	\$ 4.65	\$ 145.35	charge	
po_1TRLofLGuCvwFQgd5u	4/28/2026 18:17	txn_3TQtq3LGuCvwFQ	4/27/2026 18:25	4/28/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1TRinmLGuCvwFQgdK	4/29/2026 18:50	txn_3TRDIDLGuCvwFQ	4/28/2026 15:12	4/29/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
po_1TRinmLGuCvwFQgdK	4/29/2026 18:50	txn_3TRDSILGuCvwFQ	4/28/2026 15:21	4/29/2026 18:00	usd	\$ 150.00	\$ 4.65	\$ 145.35	charge	
po_1TTWYlGuCvwFQgdn	5/4/2026 18:31	txn_3TSKaELGuCvwFQ	5/1/2026 17:10	5/4/2026 18:00	usd	\$ 75.00	\$ 2.48	\$ 72.52	charge	
							Total:	\$ 1,743.89		

Humanities MONTANA

📷 Aspen Decker, Our Montana Voices Presenter

Dear <<First Name>>,

At Humanities Montana, we work to make sure people across the state have access to thoughtful, engaging programs that reflect their communities and lived experiences. From small towns to Tribal nation communities to larger population centers, our focus is on creating opportunities for learning, conversation, and shared understanding through the public humanities.

The past year has brought real challenges for the public humanities in Montana. In April 2025, our General Operating Support grant from the National Endowment for the Humanities was terminated, cutting off a primary source of funding for our core operations. We had to pause much of our work and reduce operations at a time when communities across Montana were continuing to reach out and engage. This year, we are focused on restoring our work with intention, bringing programs back and adapting how we deliver them, while building a path forward that keeps these opportunities present and accessible to Montanans across the state.

One of our newest efforts, Our Montana Voices, reflects how we are rebuilding our work across the state. Supported through a grant from the Montana 250 Commission and the Montana Historical Society, this speaker's bureau program brings a curated group of speakers into libraries, classrooms, and public spaces.

Our Montana Voices builds on the long demonstrated impact of our work at Humanities Montana. For small communities like Winnett (pop. 201), which has been hosting our speaker programs over the last few years, these presentations provide a meaningful opportunity to bring many ideas, perspectives, and cultural experiences to residents who might not otherwise have regular access to humanities programming. As one local partner shared:

Our community always enjoys presenters from Humanities Montana. It's great to provide a variety for such a small community. The programs are very helpful and the presenters are always easy to work with.

- Lance Olson, Petroleum County Community Center Director

YES! Use my gift to support **Humanities Programs** in Montana.

Enclosed is my gift of:

☐ \$200 ☐ \$150 ☐ \$100 ☐ \$50 ☐ \$ _____

— See reverse side to further your gift! —

<<Addressee>>
<<Address>>
<<City, State, Zip>>

||||||| BARCODE

☐ My check is enclosed (payable to Humanities Montana)

☐ Please charge my gift to my card:

Exp _____ CVV _____

Donate Online at
humanitiesmontana.org/donate

Humanities Montana is a registered 501(c)(3). All donations are tax deductible as allowed by law.

Preview of Our Montana Voices Presentations



Philip Page, Cowboy Music and Authentic Storytelling



Louise Ogemahgeshig Fischer, Living With the Land



Austin Haney, Frontiers of Memory: Montana Before Statehood

As we move into this new period of opportunity, private support plays a critical role. Your gift helps bring programs back online, grow Our Montana Voices, and sustain this work in communities across Montana's 56 counties.

With your support, we can carry this work forward, supporting communities, deepening engagement, and keeping the humanities present in everyday life across Montana.

With gratitude and appreciation,



A handwritten signature of John Knight in black ink.

John Knight
Interim Executive Director,
Humanities Montana

P.S. Every gift extends Humanities Montana programming including book clubs, speaker presentations and cultural programming that connects communities across our state.



Join our Community of Monthly Donors

I'd like to make an ongoing positive impact in Montana by donating on a monthly basis.

Please deduct:

☐ \$50 ☐ \$25 ☐ \$15 ☐ \$ _____

each month from my checking account (enclose avoided check) or charge my card below:

Exp _____ CVV _____

Timeline

- May 22: Content to Valerie
- Aiming for ~June 26 launch

Outline

1. Cover: 2025 Annual Report, HM logo, grid of 2025 photos.
2. Intro letter from Ray or John
3. Who We Are: Mission + Vision
4. Impact + Financials
 - Program funding topic buckets (pie chart or other visual + images)
 - i. Civics (Democracy Project)
 - ii. Indigenous Knowledge & Culture (SIS + MC)
 - iii. History (SIS + MC)
 - iv. MT Literacy (MT Poet Laureate + One Book MT)
 - Revenue & Expense pie charts
5. Funding Ask ([example](#)): Specific amounts + break out is TBD
6. Program Highlight: DP
7. Program Highlight: OBMT
8. Mention of new Poet Laureate appointment
9. Grant Spotlight: River Arts
10. Impact of Funding Cuts
 - Program Closures: MC + SIS
 - Grant closures
 - Staff cuts
 - Quotes from affected communities
11. Emergency Response + Looking Forward
 - HM was supported by foundations, grants, individual donors, etc.
12. Closing page: Donation CTA + QR, contact info for questions

Mary Callahan Baumstark, M.A.

mcbaumstark@gmail.com | www.mcbaumstark.com

CURRENTLY

Director of Philanthropy, Abundant Montana (June 2024-Present)

Secretary and Strategic Planning Lead of the Lewistown Downtown Association (July 2017-Present)

Trustee of the Lewistown Public Library (May 2023-Present)

EDUCATION

M.A. in Contemporary Art, Design, and New Media Art Histories from OCAD University, Toronto, ON, (2014-2016).

B.F.A. in Fine Art (emphasis in Ceramics) from the University of Montana, Missoula, MT, USA (2009-2013).

RELEVANT EXPERIENCE

Director of Philanthropy for Abundant Montana (June 2024-Present)

Served as the first Director of Philanthropy (DP) for a 50+ year-old organization, bringing the organization's CRM up-to-date with new processes and procedures. Directed an organization-wide summary and training on stakeholder marketing funnels, created new standard operating procedures for all donors, and implemented an organization-wide Donor Experience Matrix to increase stakeholder engagement and retention. Developed and supervised the largest end-of-year campaign in the organization's history, bringing in more than \$160,000 in additional funding from the previous year. Increased new contacts for the organization by 150% for individuals and 400% for corporations. Developed and hosted events for high-value donors.

Manager of Makers on Broadway Galleries and Studios (June 2023 - February 2024)

Developed and implemented policy, best-practices, and procedures for a start-up gallery and studio complex. Oversaw artist and vendor contracts, programming, and facilities for a retail gallery and wood, clay, and silversmithing studios. Served as a primary facility manager and point of communication for the organization, providing marketing materials, press releases, and artist communication.

Executive Director of the Lewistown Art Center (2017-2023)

Lead the development, implementation, and all aspects of policy and procedures for a non-profit, rural arts center, while leading a staff of up to 6 and collaborating with a 9-12 member Board. Created two, 3-year, strategic plans that were executed with best-practices, good judgment, and public-facing professionalism. Lead organizational financial efforts including invoicing, reporting, reconciliation, fundraising and resource development, grant writing and oversight, and program management. Continuously grew organizational capacity for fair pay, using market analyses, updated job descriptions, and advocacy to grow position pay by over 25% per position.

ADDITIONAL EXPERIENCE

Essayist for The Archie Bray Foundation for the Ceramic Arts (2024)

Jentel Critic at the Archie Bray Foundation for the Ceramic Arts (2023)

Guest Editor for Ornamentum, a biannual magazine from the Canadian Society for Decorative Arts (2022)

McKnight Catalogue Essayist for the Northern Clay Center (2018-2019)

Resident Writer at the Canadian Craft Biennial (2017-19)

Adjunct Art History Professor, University of Montana Western, Dillon, MT (2016-2017)

Teaching Aide, OCAD University, Toronto, ON (2014-2016)

Conference Organizer, OCAD University, Toronto, ON (2016)

Resident Art Historian, Organizer, Artist for the Socially Engaged Craft Collective (2015-2020)

RELATED SKILLS

Proficient in Microsoft Office Suite, Adobe Creative Suite, and Google Suite, as well as other cloud-based applications, CRM softwares, and website-building platforms. Experience with Quickbooks, payroll, invoicing, and financial reporting. Excellent communication skills including written communication, public speaking, event facilitation, and strategic planning. A critical thinker with excellent judgment, discretion, and active-listening skills. Experience in both big-picture and day-to-day management of non-profit organizations and boards with good time-management, prioritization, and outcomes.

PROFESSIONAL REFERENCES UPON REQUEST

MC Baumstark LLC

Introduction:

I've been working in Montana nonprofits for about 10 years, and currently serve as the Director of Philanthropy for Abundant Montana. I love nonprofit work, and feel like I thrive helping organizations find joy in sustainability. I've facilitated strategic planning for the Lewistown Art Center (2017-2022), the Lewistown Downtown Association (annually for the last 5 years), and the Lewistown Public Library (2017, and we're creating another one this year!). In 2024, I facilitated "Rural Community Listening and Learning Sessions" for the Montana Reproductive and Sexual Health Collective, and in 2025, I created an organization-wide, stakeholder "funnel" for Abundant Montana to increase understanding, collaboration, and referral across departments and stakeholders. In 2026, I'll be facilitating for the Lewistown Downtown Association, the Grass Range Community Council, and the Montana Invasive Species Council. I have experience as an applicant to Humanities Montana grants, and as someone who has utilized HM programs and speakers. I've also worked as a grant reviewer with the Montana Arts Council since 2017.

Proposed Scope of Work between Humanities Montana and MC Baumstark, LLC
5/11/26

Scope of Work includes:

- **Review documents.** Review current Humanities Montana materials and integrate into the planning process
 - Mission, vision, and scope
 - Annual programming budget
 - Program descriptions
- **Conduct virtual meetings to develop process and timeline.** Organize and facilitate up to three virtual meetings to organize the planning process, develop a timeline, and other feedback.
 - Meeting with Interim Executive Director, John Knight
 - Meeting with Jenny Bevill
- **Coordinate collection of feedback.** Organize the collection of information for use in the planning process. This includes identifying participants, drafting explanatory notes, and developing questions and activities
- **Facilitate strategic planning discussions.** Prepare notes, activities, and an agenda for two, 1.5 hour work sessions in late May. Activities include:
 - What We're Best At activity and discussion: hone in on HM's strategic priorities and articulate the unique offerings and position of HM programs.
 - Discussion of Programs: Knowing "WWBA," the group will review existing programs for strengths, opportunities for growth, needed clarifications, and ongoing questions.
 - Collaborative metrics and goals, feedback loops, and discussion of capacity: Reasonably, the group will discuss what can be done, what constitutes short and long term success, and who will be accountable for program metrics and at what cadence.
- **Present Draft Plan for Supervisor Feedback.** Develop and share an overview of in-person discussion for review and feedback from IED, John Knight.
- **Guide the Preparation of a Framework, and Operational Work Plan.** Assist the administrator in the creation of a lasting framework to inform a work plan for HM programs.
- **Project fees: \$1000**
 - Includes insurance, preparation of materials listed above, and virtual work
 - Does not include travel mileage which will be billed separately.
- **Project Schedule**
 - Interview with JK (completed) and Jenny Bevill (before 5/28/26)
 - Facilitate 2, 1.5 hour sessions on May 29 and 30, 2026 with HM Board members
 - Present Draft Plan for IED feedback (before 6/15/2026)
 - Hand off final recommendations and prepared documents (before 7/1/26)

Humanities MONTANA

Board Expense Reimbursement Form*

Name: _____

Address: _____ Phone: _____

City/State/Zip: _____

Activity: _____

Dates of Service: _____ Location: _____

1. Mileage: _____ total miles (round trip) from _____ to _____
\$0.70/mile if seeking reimbursement from Humanities Montana \$ _____

or at \$0.14/mile if generously donating to Humanities Montana \$ _____

2. Lodging: _____ days at \$110/day in-state (without receipt)
or actual lodging expense (attach receipts) \$ _____

3. Meals for self: \$68.00/day; 16.00/breakfast, \$19.00/lunch, and \$28.00/dinner (without receipt)
or actual meals expense (attach receipts) \$ _____

4. Miscellaneous: Please itemize (attach receipts)

a. _____ \$ _____

b. _____ \$ _____

c. _____ \$ _____

SUBTOTAL \$ _____

5. **Donation:** By my signature below I wish to donate this amount of my
reimbursement to Humanities Montana \$ (_____)

6.

TOTAL CLAIM \$ _____ *

I hereby certify that the above is a true statement of travel and related expenses for the above program and that payment or credit has not been received.

Signature of Claimant

Date

Humanities Montana Approval

* Forms must be submitted within one month of program date for expenses to be reimbursed. We require cost-share information for expense reimbursement.

Please submit cost share through the online form on the Humanities Montana Board Portal, or contact Humanities Montana staff for the link.