



BOARD MEETING NOTEBOOK

June 2-3, 2023– Billings, MT

Humanities MONTANA

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Humanities MONTANA

AGENDA

Board of Directors Meeting
Doubletree Inn, 27 North 27th Street
June 1-3, 2023

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.

AGENDA ITEMS REQUIRING ACTION ARE NOTED IN BOLD

Join Zoom Meeting

<https://umontana.zoom.us/j/92042652565>

Meeting ID: 920 4265 2565

One tap mobile

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Thursday, June 1

4:30 Humanities Montana reception, Alberta Bair Theater, 2801 3rd Ave N, Billings, MT 59101

6:30 Dinner on own

Friday, June 2

9:00 Welcome -- David Dietrich

9:15 Indigenous peoples and land acknowledgement – Glory Blue Earth

9:25 Review agenda and minutes — David Dietrich

Action item: Approve minutes from February & March meetings

9:30 Montana Nonprofit Association board training – Liz Moore

12:00 Break for lunch

1:00 Executive Director report – Kim Anderson

1:30 Finance & Audit report – Carla Homstad, Jodi Todd, and Nathan Saravalli, JCCS

Recommendation to approve the 2022 Audit Report

2:30 Ad Hoc Governance Committee report – Carla Homstad

Recommendation to move forward on new Governance Committee title and description and

Executive Committee job description and authorization to continue discussion on Program and

Development Committees

3:00 Trusteeship Committee report – Lynda Grande

Recommendation to approve the Board Code of Conduct

3:30 Program Committee report – Jeanette Fregulia and John Knight

4:00 Grant Committee report – Jennifer Corning and Megan Sundy

4:30 Closing comments – David Dietrich

6:00 Dinner @ Marble Table, 2515 Montana Avenue, Billings, MT

Saturday, June 3

- 9:00 Welcome and Invitation for public comment — David Dietrich
- 9:30 Finance & Audit recommendation
Action item: Approve the 2022 Audit Report
- 10:00 Further discussion of Ad Hoc Governance Committee's ongoing work and recommendations
Action item: Approve moving forward with discussions and bylaws recommendations
- 10:45 Trusteeship Recommendation
Action item: Approve Board Code of Conduct
- 11:00 Grants recommendation
Action item: Approve Grants Committee Recommendation on 04/20 grant applications
- 11:30 Final thoughts and schedule next meetings — David Dietrich
September 21-23, 2023, Wolf Point
Winter 2024 TBD
- 12:30 Adjourn

**Humanities Montana
Board of Directors
Special Meeting of the Board
March 22, 2023
Zoom; 5:00 p.m.**

Present: David Dietrich (board chair); Carol Bradley; Jeremy Carl; Jennifer Carl; Ray Ekness; Carla Homstad; David Dietrich (vice chair); Jeanette Fregulia; Lynda Grande; Mary Hernandez; Lathie Poole; Beth Sullivan (search committee chair); Clark Whitehorn. Francine Spang-Willis was only able to join briefly.

Absent: Glory Blue Earth; David Allan Cates; Jamie Doggett; Ramey Growing Thunder; Arian Randall

Staff: Kim Anderson

David Dietrich called the meeting to order at 5:01 pm. David confirmed that the search committee had recommended that the board issue an offer for the position of executive director to Jill Baker and that, Baker, if offered the position (pending full board approval), would accept the position at a salary of \$90,000 plus the regular HM benefits package. She would be available on June 30. Esther Beth Sullivan, chair of the Search Committee noted that the next step, after board approval, was a background check.

Several board members asked to review the decision-making process. Members of the search committee shared their thoughts on the pros and cons of both final candidates. David noted that it was a very difficult decision.

Esther Beth Sullivan put forth the search committee's recommendation that the board make an employment offer to Jill Baker. Jeanette Fregulia seconded. The motion passed with eleven in favor and two opposed.

The meeting adjourned at 5:55 p.m.

Humanities Montana
Board of Directors Meeting
February 9-11, Great Falls, Montana
Hilton Garden Inn

The Humanities Montana board of directors met in Great Falls, for their Winter 2023 board meeting. On Thursday the Executive Director Search committee met from 3:00-5:00 pm. In attendance on Zoom and in person were Esther Beth Sullivan (committee chair), David Dietrich, Jamie Doggett, Jeanette Fregulia, and Lynda Grande. On Thursday evening, February 9, the board gathered for dinner at Borrie's Supper Club in Black Eagle.

February 10, 2023

Present: David Dietrich (chair), Jamie Doggett (vice chair), Glory Blue Earth, Carol Bradley, Jeremy Carl, David Allan Cates, Ray Ekness (Zoom), Jeanette Fregulia (Zoom), Lynda Grande, Mary Hernandez, Carla Homstad, Lathie Poole, Arian Randall (Zoom), Beth Sullivan (Zoom), and Clark Whitehorn

Absent: Jennifer Corning, Ramey Growing Thunder, Francine Spang-Willis

Staff: Kim Anderson, John Knight (Zoom), Megan Sundy (Zoom), Jodi Todd (Zoom)

Board Chair David Dietrich called the meeting to order at 9:00 a.m. and asked new members to introduce themselves, followed by ongoing members. Carla Homstad offered the land acknowledgement.

Action Item: Jamie Doggett made a motion to approve the September and November, 2022 board meeting minutes. Carla Homstad seconded. The motion carried.

Executive Director Search Committee Report

Esther Beth Sullivan reported on a successful committee meeting the day before. The committee was able to identify 10 semi-final candidates from a pool of over 20. She emphasized that there were other candidates in the pool that could still be brought forward if the committee or board so desired. The committee's goal is to schedule Zoom interviews through Associated Employers in the next two weeks, with the hope that out of these 10 interviews two or three finalists will be identified. She predicted there would be one or more full board meetings in March in conjunction with the search.

Montana Nonprofit Association Board Training

Liz Moore, executive director of the MNA lead the board in a training focused on board culture, chain of reporting, and committees and bylaws. The discussion included the current draft of the Board Code of Conduct. Liz Moore had suggested changes. The board agreed that the Trusteeship committee would review her suggested changes, create a new draft which the Executive committee would review and have a recommended version for full board approval at the June meeting.

10:50-11:10 Break

Strategic Planning Process Committee Report

David Dietrich introduced new board members to the strategic plan and Kim Anderson reviewed the year-long process that resulted in the plan and the 2023 Action Steps. There was discussion about IDEA language within the document and in general.

Personnel Committee Report

Carla gave a history of the creation of the ad hoc committee stemming from board interaction with staff members and the realization that the existing personnel policies were outdated. She noted that the ad hoc committee would bring new draft policies forward for approval on Saturday, with the stipulation of a word change (unpaid for paid) and the understanding that a few remaining typographical errors would be fixed. She noted that the decision about the board code of conduct had already been dealt with during board training.

The meeting broke for lunch at 11:35

David Dietrich called the meeting back to order at 1:01

Executive Director Report

Kim expanded a bit on Sara's resignation and how staff planned to allocate those duties in the short term. She updated the NEH report by noting that they had heard that the 2023 allocation from NEH would be released in a week. She notified the board that she and Jamie Doggett would be attending Humanities on the Hill to advocate for the National Endowment for the Humanities. Finally she noted that there was a potential threat of a government shutdown in June, the Federation was monitoring the situation and advising counsels, and Kim was exploring game plans should it occur.

Finance and Audit Committee Report

Technology issues prevented staff member Jodi Todd from joining immediately. Carla walked the board through the fy22 yearend balance sheet, P&L, and budget to actuals. Jodi was finely able to connect with sound. She noted that the audit was in process and that the board could expect a report from the auditors at the spring meeting. Jodi, Carla, and Kim explained the concept and importance of cost-share to new members.

Trusteeship Committee Report

Lynda Grande noted that, with the resignation of the development director, the committee recommended postponing the Governor's Humanities Awards until at least a new executive director was on board. David Dietrich mentioned his hope to produce an event in June in conjunction with the board meeting, featuring Richard Ford. He noted again that Trusteeship or another ad hoc committee should address the need to change the charter of Trusteeship and consider the need for a governance committee.

Grants Committee Report

Carla, reporting in place of Jennifer, noted that the committee's recommendation would be up for a vote on Saturday. Megan provided context and background for her report in the board packet but was cut off a little early due to technological issues. The Grants committee recommendation is:

MOTION FROM GRANTS COMMITTEE:

1. Motion to approve the grants committee recommendations on regular grants and research fellowships.

FULL FUNDING

Research Fellowships

- A History of Latinos in Montana, \$4,000

Regular grants

- Gary Moulton Lecture & Dinner at the Annual Meeting of the Lewis & Clark Trail Heritage Foundation, \$2,500

- Watershed People of Montana and Amazonia, \$6,767
- Connecting Montana to the World, \$5,000
- Loss & Legacy: Living Forward While Looking Back, \$4,000
- Annual Youth Concert, Gershwin's Magic Key, \$2,500

PARTIAL FUNDING

Research Fellowships

- ARCO, Herbert Bayer, and the Art of Extraction, \$2,000

Regular grants

- First Voices. Three Fort Peck Stories: Assiniboine, Chippewa, and Sioux, \$5,000

Native scholar expenses ONLY

- Abundant Montana 2023 Local Food Guide Grow & Tell Stories, \$3,600

Personnel expenses ONLY

Program Committee Report

Jeanette began the report by thanking John for his work. John Knight ran through an update of program developments. David Dietrich asked if this could be turned into a public presentation, perhaps appropriate to give at the June event in Billings. Jeremy Carl had some questions about the Democracy Project given the reaction in Seely Lake. He suggested tracking the ideological leanings of participating youth to ensure we are reaching all students.

The meeting adjourned at 4:00.

Board members met for a drink at the Celtic Cowboy and then for dinner at Dante's.

Saturday, February 11, 2023

Dave Dietrich called the meeting to order at 9:04 am. He asked if there were any public comments. There were none.

Dietrich jumped ahead in the agenda and **presented the seconded motion to approve the strategic framework and 2023 action agenda**. He asked if there was any discussion. Jeremy Carl stated that while there was nothing in the four priorities that concerned him he did have concerns about the broad language used in the IDEA sections, noting that some of the language used has taken on political connotations. There was general board discussion about the definitions of specific terms found within these types of statements. Several board members spoke to the importance of Humanities Montana being a leader in modeling precise but welcoming language and actions in this area. **The motion was approved unanimously.**

Liz Moore from MNA then began a second hour of board training focusing on board frameworks, making space in agendas to focus on generative questions rather than strategic ones, and what sort of committee structure would best serve the organization. David Dietrich suggested adding a new action item naming the process by which that study would move forward.

The board took a break at 10:40 and reconvened at 10:55.

Personal Committee

Carla brought forward the ad hoc committee's **recommendation that the board pass the revised personnel policies with the correction of the word identified on Friday (unpaid rather than paid) and minor typographical changes as a seconded motion.** Jamie Doggett called the question. **The motion passed unanimously.**

Carla then asked Kim to project the new action step recommended by the ad hoc personnel committee:

Motion to assign revisions on the board code of conduct to Trusteeship Committee for next review, followed by Executive Committee review, after which Executive Committee will send recommended draft to full board 30 days prior to the next board meeting for approval.

David Dietrich made a motion to create an ad hoc committee to review bylaws and committee structure and make a recommendation to the full board at the next board meeting. Lynda Grande seconded. The following board members volunteered to serve on the committee: Carla Homstad, Mary Hernandez, Jamie Doggett, Carol Bradley, David Dietrich. The motion passed unanimously.

David Dietrich made a motion to approve Carla Homstad as chair of the finance and audit committee. David Allan Cates seconded. The motion passed unanimously.

The following seconded motion was offered by the Grants Committee:

Motion to approve the grants committee recommendations on regular grants and research fellowships.

FULL FUNDING

Research Fellowships

- **A History of Latinos in Montana, \$4,000**

Regular grants

- **Gary Moulton Lecture & Dinner at the Annual Meeting of the Lewis & Clark Trail Heritage Foundation, \$2,500**
- **Watershed People of Montana and Amazonia, \$6,767**
- **Connecting Montana to the World, \$5,000**
- **Loss & Legacy: Living Forward While Looking Back, \$4,000**
- **Annual Youth Concert, Gershwin's Magic Key, \$2,500**

PARTIAL FUNDING

Research Fellowships

- **ARCO, Herbert Bayer, and the Art of Extraction, \$2,000**

Regular grants

- **First Voices. Three Fort Peck Stories: Assiniboine, Chippewa, and Sioux, \$5,000**
- Native scholar expenses ONLY**
- **Abundant Montana 2023 Local Food Guide Grow & Tell Stories, \$3,600**
- Personnel expenses ONLY**

DECLINE FUNDING

Research Fellowships

- **Fifty-Six Counties, the radio show, \$4,000**
 - **The Horse Breaker, \$4,000**
 - **Book promoting critical public understanding of the Montana Constitution and Democracy**
- \$8,000**

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Regular grants

- **Brian Maguire: No One is Forgotten/ Missing and Murdered Indigenous People publication, \$10,000**
- **Inclusive Infusion, \$6,000**
- **Illegal Abortion in Montana's Past & Possible Future, \$5,460**
- **AH-VEEP - Harmony With Our Earth - Earth Day Exhibition and Celebration, \$2,000**

The motion passed unanimously.

David reminded the board that the next board meeting would be held June 1-3, 2023 in Billings in hopes that a major event with Richard Ford could be planned to coincide. He asked that staff research downtown hotels. Discussion ensued regarding dates and place for Fall 2023 board meeting and the board agreed to tentatively set Wolfpoint/Fort Peck, September 21-23, 2023.

Going forward, Beth asked that the board consider setting meetings on an annual basis. David agreed that the Executive Committee would take this up.

The meeting adjourned at 11:30 am.

Humanities Montana
Executive Director Report
May 2023

Overview

A lot has been accomplished in the three months since our last board meeting, and I'm so impressed with the dedication and hard work put forth by the staff. Julie has been busy helping to plan the board meeting, John concluded a four-day outreach tour of northeastern and central Montana and is now in the midst of contracting with our 55 Montana Conversations/Speakers in the Schools presenters, Megan has been working with the grants committee to revamp review tools, has been working with the NEH to solve some compliance issues that will have national implications, and has shepherded yet another round of applications through the review process. Our annual report will go out electronically in the next few weeks thanks to work by Val and the rest of the staff. I've been meeting multiple times a week with Jill as we begin the work of transitioning to her leadership at the end of the month. I'm grateful for everyone's hard work and dedication to the organization.

Federal News from NEH and the Federation

Any day now we should know whether the country has successfully averted financial default. A default would, of course, have many international consequences, but on a smaller scale, it would most likely result in a freeze on payments from the National Endowment for the Humanities. Here's the take on Friday, May 19, from the director of our Federation:

"Debt limit negotiations appeared to inch their way forward despite the fact that the President was attending the G7 conference in Japan, that voices on the left and right were expressing some concern over possible concessions in those negotiations, and that House Republicans declared a "pause" in negotiations on May 19. The general outlines of an agreement are believed to have been settled among a small group deputized to pursue an agreement, but many details remain to be solved. If all goes well, the House is expected to vote next week. As previously noted, Congress is scheduled to leave at the end of next week for the Memorial Day recess. Timing of a Senate vote remains uncertain, depending upon House action.

As previously noted, the federal government needs an increase in the current \$31.4 trillion debt ceiling in order to continue to fund its operations, programs, grants and contracts, etc. The Treasury Department has said an increase is required by June 1.

On the FY 2024 appropriations front, the House Appropriations Committee next week will mark up four bills which were reported from Subcommittees this week: Military Construction-Veterans Affairs, Legislative Branch, Homeland Security, and Agriculture. Other bills will be considered in House Appropriations in June. The Senate Appropriations Committee is also expected to begin markups in June. The National Endowment for the Humanities (NEH) is funded in the Interior, Environment and Related Agencies Appropriations bill which has yet to be scheduled.

The four bills on the agenda for the House Appropriations Committee next week reflect reductions over FY 2023 but unspent COVID funds were used to offset some spending; thus, the numbers are not as low as they would have been had the Committee simply reverted to FY 2022 numbers, as some House Republicans want. As previously noted, we are still very early in the FY 2024 appropriations process. Ultimately, the final numbers will be influenced by whatever spending limitations are attached to the

debt ceiling legislation, Senate appropriations recommendations and final conference negotiations on appropriations bills.

To recap, current/FY 2023 appropriations for NEH are \$207 million with \$65 million of that allocated to the Federal/State Partnership (F/SP) which directly funds the state councils by formula. The FY 2024 President's budget request is \$211 million for NEH including \$66 million for F/SP. The request for the National Endowment for the Arts (NEA) is also \$211 million.

United We Stand

The National Endowment for the Humanities and the National Endowment for the Arts, in coordination with the White House launched a new initiative earlier this year to combat hate-based violence through cultural engagement. NEH is offering each humanities council up to \$50,000 in supplemental funding to:

- Combat hate through humanities resources and programs that foster cross-cultural understanding, empathy, and community resilience;
- Develop and implement humanities-based programming that educates the public on the history of domestic extremism and hate-based violence and promotes civic engagement, information literacy, and social cohesion through strategic partnerships, community-building, and on-going public engagement; and
- Develop and share humanities resources that deepen public understanding of and contextualize community, state, and national history.

I submitted our application earlier this month, proposing to use the additional funds to add new presentations to our Montana Conversations/Speakers in the Schools catalogs and to support four outreach sessions in rural communities across the state.

Annual Report

As I noted above, we should be ready to send out our annual report in early June – the report is ready to go but is waiting for the final audit to base financials on. The annual report is an excellent opportunity to show our constituents how we use our funds, to celebrate our sponsoring organizations and grantees, and to thank our donors! Please look for this year's colorful report card in the days ahead.

Development

Individual donations for 2023 to date are \$20,660. Included in this total is a recent \$1,000 donation from a past board member, Carmen McSpadden. Average annual individual donations 2020-2022 have been around \$41,000. Board giving to date is \$5,420. At their January meeting, Trusteeship had set a goal of \$12,000 for board giving. Forty-seven percent of the board has given so far this year.

Humanities Montana
Finance and Audit committee
May 9, 2023

Present: Carla Homstad (chair); David Allan Cates; Mary Hernandez. **Absent:** David Dietrich. **Staff:** Kim Anderson (interim executive director); Jodi Todd (accountant); Jill Baker (incoming executive director) **Guests:** Nathan Saravalli (outside auditor, JCCS); Becca Birdsell (outside auditor, JCCS).

Carla Homstad called the meeting to order on Zoom at 10:05 and suggested that Nathan and Becca begin with the audit report. Nathan and Becca walked committee members through the audited financial statements, noting that it was a clean audit with no findings. Nathan noted one recommendation to tighten follow up on final reporting to examine the appropriateness of cost-share claims by third parties and that any expenses charged to “fundraising” needed to be for an actual fundraising event. It was noted one fundraising event expense in FY 22 did not demonstrate sufficient evidence to meet the criteria of a fundraising event. A fundraising event should include a clear “ask”. Neither of these comments rose to the level of a finding. Becca took the committee through the basics of the 990.

Carla asked if there were any questions about the audit and several committee members asked Nathan and Becca to expand on best practices. Nathan, Becca, and Jill left the meeting at 10:45.

Other business: **David Cates moved to approve the minutes of both the September 2022 committee meeting and the January 2023 committee meeting (with an edit—removing the comment that there were no minutes to approve from the January meeting minutes). Mary Hernandez approved. The motion passed unanimously.**

Kim shared the March 30 Profit and Loss statement and the FY2023 Budget to Date on the screen and Jodi answered committee questions. Mary suggested an annual calendar of tasks for the Finance and Audit Committee and for notes to be added to the budget to date report explaining what was included in some revenue and expense categories. Carla asked that the suggested draft committee charters be shared with committee members.

The meeting adjourned at 11:30.



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April 20, 2023

To the Board of Directors and Management
Humanities Montana
Missoula, Montana

We have audited the financial statements of Humanities Montana for the year ended October 31, 2022, and have issued our report thereon dated April 20, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 19, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Humanities Montana are described in Note 1 to the financial statements. As described in Note 1, the Organization has adopted FASB Accounting Standards Update (ASU) No. 2020-07, *Not for Profit Entities* (Topic 958): *Presentation and Disclosures by Non-for-Profit Entities for Contributed Nonfinancial Assets*, during the year ended October 31, 2022. The effects of the ASU have been applied retrospectively as if the ASU had always been in place. With the exception of adopting ASU 2020-07, no new accounting policies were adopted and the application of existing policies was not changed during the year ended October 31, 2022. We noted no transactions entered into by the Organization during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the allocation of functional expenses is based on actual costs incurred and estimates of time spent on each type of activity.

We have evaluated the key factors and assumptions used to develop the allocation of functional expenses in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 20, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Current Year Recommendations

Accounting Standards Update 2016-02: Leases (Topic 842)

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02: Leases (Topic 842) which is intended to improve financial reporting over leasing transactions. Under the issuance of subsequent Accounting Standards Updates, ASU 2016-02 will be required to be adopted for the reporting period beginning after December 15, 2021 (reporting period beginning November 1, 2022 and ending October 31, 2023).

Recommendation: The new standard classified leases into finance and operating leases, with operating leases now being required to be recorded in the statement of financial position with a lease liability for the present value of the future minimum lease payments, offset by a right-of-use asset related to the right of the Organization to use the leased asset over the term of the lease. Given the complexity of the new standard we want to overcommunicate on the required adoption of the new standard.

This information is intended solely for the use of the Board of Directors and Management of Humanities Montana and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Junkermier, Clark, Campanella, Stevens, P.C.
Missoula, Montana

Humanities Montana

Year End: October 31, 2022

Adjusting Journal Entries

Date: 11/1/2021 To 10/31/2022

Number	Date	Name	Account No	Debit	Credit
AJE-3	10/31/2022	Website	1625	6,639	
AJE-3	10/31/2022	Website Expense	5225		6,639
To capitalize website costs					
AJE-4	10/31/2022	Accumulated Amortization	1620		5,581
AJE-4	10/31/2022	Amortization Expense	5400	5,581	
To record current year amortization					
				12,220	12,220
Net Income (Loss)			(59,604)		

Humanities **MONTANA**

AUDITED FINANCIAL STATEMENTS

OCTOBER 31, 2022 AND 2021

DRAFT

HUMANITIES MONTANA

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ACCOUNTING
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INDEPENDENT AUDITORS' REPORT

Board of Directors and Management
Humanities Montana
Missoula, Montana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Humanities Montana (a nonprofit organization), which comprise the statements of financial position as of October 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Humanities Montana, as of October 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Humanities Montana and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 20, 2023 on our consideration of Humanities Montana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Humanities Montana's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Humanities Montana's internal control over financial reporting and compliance.

Junkermier, Clark, Campanella, Stevens, P.C.

Missoula, Montana
April 20, 2023

HUMANITIES MONTANA
STATEMENTS OF FINANCIAL POSITION
October 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 213,465	\$ 187,582
Grants receivable	101,803	227,237
Prepaid expenses	<u>6,539</u>	<u>8,253</u>
Total Current Assets	<u>321,807</u>	<u>423,072</u>
Property and Equipment		
Equipment	5,169	5,169
Works of art	2,695	2,695
Website	34,943	27,905
Less: Accumulated depreciation and amortization	<u>(17,803)</u>	<u>(12,222)</u>
Net Property and Equipment	<u>25,004</u>	<u>23,547</u>
Other Assets		
Endowment - Montana Community Foundation	<u>83,510</u>	<u>101,650</u>
Total Assets	<u><u>\$ 430,321</u></u>	<u><u>\$ 548,269</u></u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 26,158	\$ 8,683
Accrued liabilities	3,036	1,890
Compensated absences	18,521	28,666
Re-Grants payable	<u>44,500</u>	<u>111,320</u>
Total Current Liabilities	<u>92,215</u>	<u>150,559</u>
Net Assets		
Net assets without donor restriction	254,596	296,060
Net assets with donor restriction	<u>83,510</u>	<u>101,650</u>
Total Net Assets	<u>338,106</u>	<u>397,710</u>
Total Liabilities and Net Assets	<u><u>\$ 430,321</u></u>	<u><u>\$ 548,269</u></u>

See the independent auditors' report and the accompanying notes to the financial statements.

HUMANITIES MONTANA
STATEMENT OF ACTIVITIES
For the Year Ended October 31, 2022

	Without Donor Restriction	With Donor Restriction	Total
Revenues			
Federal grant revenue	\$ 853,723	\$ -	\$ 853,723
Other grant revenue	10,450	-	10,450
Contributions	41,492	-	41,492
In-kind contributions	6,389	-	6,389
Investment income, net	(246)	(12,973)	(13,219)
Net assets released from restriction	<u>5,167</u>	<u>(5,167)</u>	<u>-</u>
Total Revenues	916,975	(18,140)	898,835
Expenses			
Program services	564,048	-	564,048
Administration	286,596	-	286,596
Fundraising	<u>107,795</u>	<u>-</u>	<u>107,795</u>
Total Expenses	<u>958,439</u>	<u>-</u>	<u>958,439</u>
Change in Net Assets	(41,464)	(18,140)	(59,604)
Beginning Net Assets	<u>296,060</u>	<u>101,650</u>	<u>397,710</u>
Ending Net Assets	<u><u>\$ 254,596</u></u>	<u><u>\$ 83,510</u></u>	<u><u>\$ 338,106</u></u>

See the independent auditors' report and the accompanying notes to the financial statements.

HUMANITIES MONTANA
STATEMENT OF ACTIVITIES
For the Year Ended October 31, 2021

	Without Donor Restriction	With Donor Restriction	Total
Revenues			
Federal grant revenue	\$ 1,225,962	\$ -	\$ 1,225,962
Other grant revenue	18,225	-	18,225
Contributions	45,915	-	45,915
In-kind contributions	301	-	301
Royalties	651	-	651
Investment income, net	755	19,949	20,704
Net assets released from restriction	<u>149,504</u>	<u>(149,504)</u>	<u>-</u>
Total Revenues	1,441,313	(129,555)	1,311,758
Expenses			
Program services	990,796	-	990,796
Administration	257,471	-	257,471
Fundraising	<u>142,649</u>	<u>-</u>	<u>142,649</u>
Total Expenses	<u>1,390,916</u>	<u>-</u>	<u>1,390,916</u>
Change in Net Assets	50,397	(129,555)	(79,158)
Beginning Net Assets	<u>245,663</u>	<u>231,205</u>	<u>476,868</u>
Ending Net Assets	<u><u>\$ 296,060</u></u>	<u><u>\$ 101,650</u></u>	<u><u>\$ 397,710</u></u>

See the independent auditors' report and the accompanying notes to the financial statements.

HUMANITIES MONTANA
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended October 31, 2022

	Program Services	Administration	Fundraising	Total
Expenses				
Salaries and fringe benefits	\$ 168,251	\$ 173,490	\$ 98,715	\$ 440,456
Re-grants	196,824	-	-	196,824
Program honoraria and travel	139,779	1,160	5,289	146,228
Professional development	1,580	1,912	-	3,492
Rent and administration	-	8,684	-	8,684
Professional services	19,420	46,681	1,055	67,156
Postage and printing	1,884	4,263	1,181	7,328
Dues and subscriptions	-	19,434	39	19,473
Network and database expense	-	8,158	-	8,158
Advertising	681	447	-	1,128
Supplies	13,254	4,022	629	17,905
Insurance	-	1,830	-	1,830
Miscellaneous	-	298	887	1,185
Board expenses	22,375	-	-	22,375
Website expenses	-	10,636	-	10,636
Amortization expense	-	5,581	-	5,581
Total Expenses	<u>\$ 564,048</u>	<u>\$ 286,596</u>	<u>\$ 107,795</u>	<u>\$ 958,439</u>

See the independent auditors' report and the accompanying notes to the financial statements.

HUMANITIES MONTANA
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended October 31, 2021

	Program Services	Administration	Fundraising	Total
Expenses				
Salaries and fringe benefits	\$ 162,042	\$ 190,686	\$ 118,902	\$ 471,630
Re-grants	683,382	-	-	683,382
Program honoraria and travel	94,696	812	1,117	96,625
Professional development	3,806	2,393	590	6,789
Rent and administration	3,413	5,534	2,266	11,213
Professional services	12,877	15,536	9,800	38,213
Postage and printing	5,967	2,140	2,535	10,642
Dues and subscriptions	25	18,975	39	19,039
Network and database expense	1,442	4,228	2,474	8,144
Advertising	14,260	-	824	15,084
Supplies	8,252	2,240	2,350	12,842
Telephone	21	62	96	179
Insurance	293	859	503	1,655
Miscellaneous	7	252	1,153	1,412
Board expenses	313	-	-	313
Website expenses	-	9,651	-	9,651
Amortization expense	-	4,103	-	4,103
Total Expenses	\$ 990,796	\$ 257,471	\$ 142,649	\$ 1,390,916

See the independent auditors' report and the accompanying notes to the financial statements.

HUMANITIES MONTANA
STATEMENTS OF CASH FLOWS
For the Years Ended October 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ (59,604)	\$ (79,158)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Amortization expense	5,581	4,103
(Increase) Decrease in:		
Grants receivable	125,434	40,711
Prepaid expenses	1,714	(2,958)
Endowment - Montana Community Foundation	18,140	(14,975)
Increase (Decrease) in:		
Accounts payable	17,475	2,978
Accrued liabilities	1,146	(316)
Compensated absences	(10,145)	6,112
Re-Grants payable	<u>(66,820)</u>	<u>74,820</u>
Cash flows from operating activities	<u>32,921</u>	<u>31,317</u>
Cash Flows From Investing Activities:		
Purchases of capital assets	<u>(7,038)</u>	<u>(7,389)</u>
Net Change in Cash and Cash Equivalents	25,883	23,928
Cash and Cash Equivalents Beginning of the Year	<u>187,582</u>	<u>163,654</u>
Cash and Cash Equivalents End of the Year	<u><u>\$ 213,465</u></u>	<u><u>\$ 187,582</u></u>

See the independent auditors' report and the accompanying notes to the financial statements.

HUMANITIES MONTANA
NOTES TO FINANCIAL STATEMENTS
October 31, 2022 and 2021

1. Significant Accounting Policies

Organization - Humanities Montana (the "Organization") is a non-profit corporation incorporated in 1972 under the laws of the State of Montana. The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Humanities Montana is located in Missoula, Montana and was formed at the invitation of the National Endowment for the Humanities to encourage and promote, through grants or other arrangements with non-profit groups, education in and public understanding and appreciation of the humanities in Montana. This is accomplished through providing services and grants in support of public programs in history, literature, philosophy, and other disciplines of the humanities. The educational and cultural programs sponsored by the Organization encourage Montanans to reflect on humanity's creative achievements, to conserve cultural diversity, and foster appreciation of culture.

The Board of Directors is composed of both public representatives and representatives of the humanities institutions and disciplines in the State of Montana. The Governor of the State of Montana appoints up to four members of the Board of Directors.

Basis of Accounting - Humanities Montana uses the accrual basis of accounting and, accordingly, the financial statements reflect all significant receivables, payables, and other liabilities. Revenues are recognized when earned and expenses are recorded when services are rendered and the liability is incurred. The Organization measures financial instruments at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investments are recorded at quoted active market prices at the reporting date for identical assets (Level 1).

Accounting Standards Update - During the year ended October 31, 2022, the Organization adopted FASB Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities* (Topic 958): *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The accounting change has been retrospectively applied to prior periods presented as if the policy had always been in place. As a result of adoption, contributed nonfinancial assets have been reclassified in the statement of activities for the year ended October 31, 2021 to conform to the current year presentation. This reclassification had no effect on ending net assets as of October 31, 2021.

Classification of Net Assets - The financial statement presentation follows the recommendations of Financial Accounting Standards Board Accounting Standards Codification 958, *Not-for-Profit Entities* (FASB ASC 958). Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities according to the two following classes of net assets:

Net assets without donor restrictions represent net amounts that have been earned and expended according to contract restrictions and net amounts from generally unrestricted activities. Grants and donor-restricted contributions received in a fiscal year whose restrictions were met in the same fiscal year are reported as net assets without donor restriction. Net assets without donor restrictions include cash and fixed assets that are contractually designated for operations.

Net assets with donor restrictions represent resources restricted by donors as to purpose or by passage of time, or resources whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization.

Revenue and Revenue Recognition - The Organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

HUMANITIES MONTANA
NOTES TO FINANCIAL STATEMENTS
October 31, 2022 and 2021

1. Significant Accounting Policies (Continued)

Revenue and Revenue Recognition (Continued) - The Organization historically has no material revenue from contracts with customers. A majority of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as unearned revenue in the statement of financial position.

Contributed Nonfinancial Assets

The Organization received expense reimbursement donations of \$6,389 and \$301 for the year ended October 31, 2022 and 2021, respectively. These in-kind gifts are valued at the actual cost of the reimbursable expense. All gifts in-kind received by the Organization were considered without donor restrictions.

The Organization's policy related to gifts-in-kind is to utilize them to carry out the mission of the Organization. If an asset is provided that does not allow the Organization to utilize it in its normal course of business, the asset will be sold at its fair market value as determined by appraisal or specialist depending on the type of asset.

The Organization received contributions of volunteer time, matching project funds, and miscellaneous items with an estimated value of \$935,861 and \$531,704 for the years ended October 31, 2022 and 2021, respectively. These amounts have not been recorded in these financial statements because they do not meet the requirements for recognition under accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents and Investments - For purposes of the Statement of Cash Flows, the Organization considers cash in banks, cash on hand, and highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash deposits at financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC). At times during the year, cash balances may be in excess of the FDIC insured limit. Management does not consider this to be a significant risk.

Investments - The Organization's investments are held and managed by the Montana Community Foundation. Investment balances are stated at fair value based on quoted prices in active markets for identical assets (Level 1). Interest, dividends, and realized and unrealized gains and losses are included in investment income. The composition of investments within this account are determined solely by the Montana Community Foundation. As such, the cost basis of these investments is not available.

Fixed Assets - The Organization capitalizes equipment with an acquisition cost of \$5,000 or more per unit and an estimated useful life of at least three years. Property and equipment is stated at cost and depreciated on a straight-line basis over the estimated useful life of the assets. Works of art are stated at cost and are not depreciated, because the salvage value is expected to be in excess of cost.

Vacation and Sick Leave - The Organization records a liability for 100 percent of accumulated vacation benefits and 25 percent of accumulated sick leave benefits. After a six-month probationary period, the Organization pays terminated employees the full amount of accumulated vacation up to 240 hours and 25 percent of all accumulated sick leave.

Advertising Costs - The Organization expenses the costs of advertising as incurred. Total advertising expense was \$1,128 and \$15,084 during the years ended October 31, 2022 and 2021, respectively.

HUMANITIES MONTANA
NOTES TO FINANCIAL STATEMENTS
October 31, 2022 and 2021

1. Significant Accounting Policies (Continued)

Functional Allocation of Expenses - The costs of providing program and supporting services have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Certain administrative and other costs have been allocated among the programs based on specific identification or based on estimates of the expenses incurred. The primary activity groups and their related purposes are summarized as follows:

Program Service - Expenses which are associated with the Organization's objectives and purpose.

Administrative Expenses - Expenses which allow the Organization to operate and provide support to program services, but are not directly attributable to the provision of program services.

Fundraising Expenses - Provides for time and materials related to appeals to donors and creation of public awareness and support for the Organization's mission.

These expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated on the table below include:

Expense	Method of Allocation
Salaries and fringe benefits	Time and effort, purpose
Program honoraria and travel	Purpose
Professional development	Time and effort
Rent and administration	Time and effort
Professional services	Time and effort, purpose
Postage and printing	Time and effort
Dues and subscriptions	Purpose
Network and database expense	Time and effort
Advertising	Purpose
Supplies	Time and effort
Telephone	Time and effort
Insurance	Time and effort
Miscellaneous	Purpose
Board expenses	Purpose

Concentration of Risk - The Organization has a concentration of risk related to its revenue sources. The Organization received approximately 95% and 93% of its total revenue from the National Endowment for the Humanities grant during the years ended October 31, 2022 and 2021, respectively. A substantial change in the level of funding could have a significant impact on the operations of the Organization.

Income Taxes - Humanities Montana is a 501(c)(3) organization and is exempt from federal and state income taxes. A provision for income taxes has not been recorded, because the Organization had no business income unrelated to its exempt activities during the years ended October 31, 2022 and 2021.

Use of Estimates - The preparation of the financial statements in conformity with Accounting Principles Generally Accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

HUMANITIES MONTANA
NOTES TO FINANCIAL STATEMENTS
October 31, 2022 and 2021

1. Significant Accounting Policies (Continued)

Management of Liquid Resources - The Organization is substantially supported by federal granting agencies. Additional funding is obtained from contributions and donations. For donations and grants received with donor restrictions, the Organization must maintain adequate resources to meet those responsibilities to donors. Thus, some of the Organization's financial assets may not be available for general expenditure within one year of the date of the statement of financial position. The Organization manages its liquidity to make financial assets without donor restrictions available for general expenditures, liabilities, and other obligations as they come due.

Reclassifications - Certain reclassifications have been made regarding expenses in the prior year in order to align with the current year presentation. These reclassifications had no effect on the previously reported net assets or changes in net assets.

2. Financial Assets

The following table reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts that are not available for general use due to contractual or donor imposed restrictions within one year of the statement of financial position date:

	<u>2022</u>	<u>2021</u>
Financial Assets, at Year End:		
Cash	\$ 213,465	\$ 187,582
Receivables	101,803	227,237
Beneficial Interest in Perpetual Trust	<u>83,510</u>	<u>101,650</u>
Total Financial Assets	398,778	516,469
Less Financial Assets Unavailable for General Expenditures Within One Year Due to:		
Beneficial interest in Perpetual Trust	<u>(83,510)</u>	<u>(101,650)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 315,268</u>	<u>\$ 414,819</u>

3. Grants Receivable

Grants receivable represent the balance of grant funds earned but not yet received in cash. The Organization uses the allowance method to determine uncollectible grants receivable. Management estimates the allowance for uncollectible grants receivable to be zero at October 31, 2022 and 2021. The balance of grants receivable at October 31, 2022 and 2021 is expected to be collected within one year of the statement of financial position date.

4. Re-Grants

Re-grant expense is recognized when the funds to be re-granted are obligated. Funds are considered obligated on the date re-grant award documents are approved by the board. A corresponding re-grant payable is recorded until the funds are disbursed to the recipients. Unclaimed re-grants revert to the Organization as program income and must be expensed under the same terms as the original grant award.

HUMANITIES MONTANA
NOTES TO FINANCIAL STATEMENTS
October 31, 2022 and 2021

5. Endowment

The Organization has an endowment held at the Montana Community Foundation (MCF). The endowment consists of cash, fixed income investments, and equities that are fully managed by the MCF. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Board of Directors and management of the Organization have interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policies of the Organization

Changes in endowment net assets for the years ended October 31, 2022 and 2021 are as follows:

	Without Donor Restriction	With Donor Restriction	Total
Endowment Net Assets, October 31, 2020	\$ -	\$ 86,675	\$ 86,675
Investment Return			
Investment Loss, Net	-	(108)	(108)
Net Appreciation, Realized and Unrealized	-	18,875	18,875
Reclassification Adjustment	3,792	(3,792)	-
Appropriations for Expenditure	<u>(3,792)</u>	<u>-</u>	<u>(3,792)</u>
Endowment Net Assets, October 31, 2021	-	101,650	101,650
Investment Return			
Investment Loss, Net	-	(78)	(78)
Net Depreciation, Realized and Unrealized	-	(14,094)	(14,094)
Reclassification Adjustment	3,968	(3,968)	-
Appropriations for Expenditure	<u>(3,968)</u>	<u>-</u>	<u>(3,968)</u>
Endowment Net Assets, October 31, 2022	<u>\$ -</u>	<u>\$ 83,510</u>	<u>\$ 83,510</u>

The portion of endowment net assets whose use is restricted either by explicit donor stipulation or by UPMIFA that neither expires by the passage of time nor can be fulfilled or otherwise removed by actions of the Organization at October 31, 2022 and 2021 were \$55,911.

HUMANITIES MONTANA
NOTES TO FINANCIAL STATEMENTS
October 31, 2022 and 2021

5. Endowment (Continued)

The portion of endowment net assets whose use was restricted by time was \$27,599 and \$45,739 at October 31, 2022 and 2021, respectively.

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration. In accordance with GAAP, deficiencies of this nature are reported as assets with donor restriction. There were no such deficiencies as of October 31, 2022 and 2021.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Under this policy, the endowment assets are invested in a manner intended to produce results consistent with a balanced bond and equity portfolio.

Strategies Employed for Achieving Objectives

The endowment assets are managed at the discretion of the MCF. To satisfy the Organization's long-term rate-of-return objectives, the MCF relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The MCF targets a diversified asset allocation to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Organization's policy is to not make any significant withdrawals from the endowment until the corpus reaches \$100,000. In establishing this policy, the Organization considered the long-term expected return on its endowment. Accordingly, over the long term, the Organization expects the current spending policy to allow its endowment to grow. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

6. Endowed Perpetual Trust

The Organization has been named a beneficiary of a perpetual trust held by the Montana Community Foundation (MCF), which was created by donation. Under the agreement set forth by the MCF, the Organization does not have variance power over the trust and, therefore, has not recorded it in the financial statements. The Organization receives distributions from the trust's annual income under a reasonable structure as set forth by the MCF. Income received annually from the trust is reported in the statement of activities as an increase in net assets without donor restriction. Distributions received from the endowed perpetual trust during the years ended October 31, 2022 and 2021 were \$775 and \$740, respectively. The balance of the trust at October 31, 2022 and 2021 is \$16,305 and \$19,847, respectively.

7. Leases

The Organization classifies its leases as either operating or capital leases. Currently all leases are operating leases. The Organization leases office space in Missoula, Montana on an annual lease.

HUMANITIES MONTANA
NOTES TO FINANCIAL STATEMENTS
October 31, 2022 and 2021

8. Risk Management

The Organization faces a number of risks including (a) loss or damage to property, (b) general liability, (c) workers compensation, and (d) employee medical insurance. Commercial insurance policies are purchased for loss or damage to property, general liability, and employee medical insurance.

9. Employee Benefits

The Organization participates in the Teachers Insurance and Annuity Association College Retirement Equities Fund (Plan) to provide retirement benefits for eligible employees. The Plan is a Section 403(b) defined contribution retirement plan. Plan contributions are invested, at the direction of the participant, in one or more of the funding vehicles available under the plan.

Employees are eligible to make elective deferrals on the first of the month following employment and can contribute up to the maximum amount allowed by law. Employees are eligible for employer match up to 10 percent of the employee's salary. For the years ending October 31, 2022 and 2021, the Organization contributed \$28,525 and \$29,565 in matching contributions, respectively.

10. Net Assets Without Donor Restriction

Net assets without donor restriction are as follows at October 31:

	<u>2022</u>	<u>2021</u>
Invested in property and equipment, net	\$ 25,004	\$ 23,547
Undesignated	<u>229,592</u>	<u>272,513</u>
Total net assets without donor restriction	<u>\$ 254,596</u>	<u>\$ 296,060</u>

11. Net Assets With Donor Restriction

Net assets with donor restriction are as follows at October 31:

	<u>2022</u>	<u>2021</u>
Endowment earnings in excess of corpus	27,599	45,739
Donor restricted endowment	<u>55,911</u>	<u>55,911</u>
Total net assets with donor restriction	<u>\$ 83,510</u>	<u>\$ 101,650</u>

The table above presents the composition of net assets with donor restrictions. As of October 31, 2022 and 2021, \$27,599 and \$45,739, respectively, is restricted by donors by the passage of time. Additionally, as of October 31, 2022 and 2021, \$55,911 is restricted in perpetuity by donors.

**HUMANITIES MONTANA
NOTES TO FINANCIAL STATEMENTS
October 31, 2022 and 2021**

12. Subsequent Events

Management has evaluated subsequent events through April 20, 2023, the date on which the financial statements were available to be issued.

DRAFT

HUMANITIES MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended October 31, 2022

FEDERAL SOURCE <i>PASS THROUGH SOURCE</i> PROGRAM NAME	ASSISTANCE LISTING NUMBER	TOTAL FEDERAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
National Endowment for the Humanities (NEH) <i>Direct Award</i> General Support Grants to State Humanities Councils			
Grant No. SO-268603-20	45.129	806,273	112,574
Grant No. ZSO-283148-21	45.129	<u>47,449</u>	<u>20,000</u>
Total National Endowment for the Humanities		<u>853,723</u>	<u>132,574</u>
TOTAL FEDERAL EXPENDITURES		<u>\$ 853,723</u>	<u>\$ 132,574</u>

See accompanying notes to the schedule of expenditures of federal awards.

HUMANITIES MONTANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended October 31, 2022

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance of Humanities Montana for the year ended October 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Humanities Montana, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Humanities Montana.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting except that reported expenditures include website costs capitalized as assets and not reported as expenses in the financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

Humanities Montana did not elect to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

4. Programs

Humanities Montana receives a significant portion of funding from the National Endowment for the Humanities (NEH). The primary program for the year ended October 31, 2022, was the National Endowment for the Humanities comprised of ALN 45.129.

5. Re-Grants (Subrecipients)

The Organization provided re-grant awards to subrecipients based on the program guidelines. The total amount provided to subrecipients was \$132,574 for the year ended October 31, 2022.



JCCS

ACCOUNTING
AUDIT
TAX
EMPLOYEE BENEFITS
SPECIALIZED SERVICES

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors and Management
Humanities Montana
Missoula, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Humanities Montana (a nonprofit organization), which comprise the statement of financial position as of October 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 20, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Humanities Montana's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Humanities Montana's internal control. Accordingly, we do not express an opinion on the effectiveness of Humanities Montana's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Humanities Montana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Junkermier, Clark, Campanella, Stevens, P.C.

Missoula, Montana
April 20, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors and Management
Humanities Montana
Missoula, Montana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Humanities Montana's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Humanities Montana's major federal programs for the year ended October 31, 2022. Humanities Montana's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Humanities Montana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended October 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Humanities Montana and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Humanities Montana's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Humanities Montana's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Humanities Montana's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Humanities Montana's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Humanities Montana's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Humanities Montana's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Humanities Montana's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Junkermier, Clark, Campanella, Stevens, P.C.

Missoula, Montana
April 20, 2023

HUMANITIES MONTANA
SCHEDULE OF FINDINGS, QUESTIONED COSTS, AND RECOMMENDATIONS
For the Year Ended October 31, 2022

I. Summary of Auditors' Results

1. The independent auditors' report expresses an unmodified opinion on whether the financial statements of Humanities Montana were prepared in accordance with U.S. GAAP.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Humanities Montana, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over major federal award programs disclosed during the audit are reported in the Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
5. The Independent Auditors' Report on Compliance For The Major Federal Award Programs for Humanities Montana expresses an unmodified opinion on the major federal program.
6. There are no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The program tested as a major program was the following: National Endowment for the Humanities - Promotion of the Humanities Federal State Partnership, ALN 45.129.
8. The threshold for distinguishing Type A and B programs was \$750,000 in expenditures.
9. Humanities Montana was determined to be a low-risk auditee.

II. Findings - Financial Statements Audit

No matters were reported.

III. Findings and Questioned Costs - Major Federal Award Programs

No matters were reported.

IV. Status of Prior Year Findings

No matters were reported.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.**2021**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service**A** For the 2021 calendar year, or tax year beginning **NOV 1, 2021** and ending **OCT 31, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HUMANITIES MONTANA		D Employer identification number 23-7357909
	Doing business as		E Telephone number 406-243-6022
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 912,929.
	311 BRANTLY HALL, UNIV OF MONTANA		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code MISSOULA, MT 59812		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
F Name and address of principal officer: KIM ANDERSON SAME AS C ABOVE			H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.HUMANITIESMONTANA.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1972 M State of legal domicile: MT

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: HUMANITIES MONTANA SERVES COMMUNITIES THROUGH STORIES AND CONVERSATION. WE OFFER EXPERIENCES		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	20
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	8
	6 Total number of volunteers (estimate if necessary)	6	20
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,290,403.	Current Year 912,054.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,480.	875.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,292,883.	912,929.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	683,382.	196,824.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	471,630.	440,456.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) 107,795.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	235,904.	321,159.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,390,916.	958,439.
	19 Revenue less expenses. Subtract line 18 from line 12	-98,033.	-45,510.
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 548,269.
21 Total liabilities (Part X, line 26)		150,559.	92,215.
22 Net assets or fund balances. Subtract line 21 from line 20		397,710.	338,106.

Part II Signature Block

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

Sign Here	Signature of officer		Date	
	KIM ANDERSON, INTERIM EXECUTIVE DIRECTOR Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> PTIN
	DREW RIEKER, CPA/ABV			P01372762
	Firm's name JUNKERMIER, CLARK, CAMPANELLA, STEVENS PC	Firm's EIN 81-0348775	Phone no. 406-549-4148	
	Firm's address 321 W BROADWAY, 4TH FLOOR MISSOULA, MT 59802			

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

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

HUMANITIES MONTANA SERVES COMMUNITIES THROUGH STORIES AND CONVERSATION. WE OFFER EXPERIENCES THAT NURTURE IMAGINATION AND IDEAS BY SPEAKING TO MONTANANS' DIVERSE HISTORY, LITERATURE, AND PHILOSOPHY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

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

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

4a (Code:) (Expenses \$ **564,048.** including grants of \$ **196,824.**) (Revenue \$)

HUMANITIES MONTANA PROVIDES GRANTS TO SUPPORT HUMANITIES PROGRAMS, EXHIBITS, FILMS, AND RESEARCH FELLOWSHIPS. IN 2022, HUMANITIES MONTANA AWARDED SUSTAINING THE HUMANITIES THROUGH THE AMERICAN RESCUE PLAN (SHARP) GRANTS THROUGH THE NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH) TO 2 CULTURAL ORGANIZATIONS THROUGHOUT THE STATE IN ADDITION TO THE 52 AWARDS IN THE PRIOR FISCAL YEAR. HUMANITIES MONTANA ALSO OFFERS PROGRAMS SUCH AS MONTANA CONVERSATIONS, SPEAKERS IN SCHOOLS, THE DEMOCRACY PROJECT, AND GATHER ROUND HUMANITIES TOOLKITS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **564,048.**Form **990** (2021)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b X	
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

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

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

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

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

☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 20 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 20		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
THE ORGANIZATION - 406-243-6022
311 BRANTLY HALL, UNIV OF MONTANA, MISSOULA, MT 59812

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RANDI TANGLEN EXECUTIVE DIRECTOR	40.00			X				88,592.	0.	20,913.
(2) CARLA HOMSTAD CHAIR	1.00	X		X				0.	0.	0.
(3) DAVID DIETRICH VICE CHAIR	1.00	X		X				0.	0.	0.
(4) CAROLINE BITZ BOARD	1.00	X						0.	0.	0.
(5) GLORY BLUE EARTH BOARD	1.00	X						0.	0.	0.
(6) CAROL BRADLEY BOARD	1.00	X						0.	0.	0.
(7) APRIL CHARLO BOARD	1.00	X						0.	0.	0.
(8) JENNIFER CORNING BOARD	1.00	X						0.	0.	0.
(9) JAMIE DOGGETT BOARD	1.00	X						0.	0.	0.
(10) JESSICA FLINT BOARD	1.00	X						0.	0.	0.
(11) JEANETTE FREGULIA BOARD	1.00	X						0.	0.	0.
(12) DEBBIE GARLAND BOARD	1.00	X						0.	0.	0.
(13) LYNDIA GRANDE BOARD	1.00	X						0.	0.	0.
(14) RAMEY GROWING THUNDER BOARD	1.00	X						0.	0.	0.
(15) SUSAN HUGHES BOARD	1.00	X						0.	0.	0.
(16) ASHBY KINCH BOARD	1.00	X						0.	0.	0.
(17) LATHIE POOLE BOARD	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) LAURA MITCHELL ROSS BOARD	1.00	X						0.	0.	0.
(19) ERIC SANDERS BOARD	1.00	X						0.	0.	0.
(20) FRANCINE SPANG-WILLIS BOARD	1.00	X						0.	0.	0.
(21) ESTHER BETH SULLIVAN BOARD	1.00	X						0.	0.	0.
(22) AARON PARRETT BOARD (FORMER)	1.00	X						0.	0.	0.
(23) CHRIS HOPKINS BOARD (FORMER)	1.00	X						0.	0.	0.
1b Subtotal								88,592.	0.	20,913.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								88,592.	0.	20,913.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	853,723.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	58,331.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 6,389.				
	h Total. Add lines 1a-1f			912,054.			
Program Service Revenue			Business Code				
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			875.			875.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real (ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11 a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			912,929.	0.	0.	875.	

Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	196,824.	196,824.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	83,470.	31,885.	32,878.	18,707.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	251,755.	96,168.	99,163.	56,424.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	28,525.	10,896.	11,236.	6,393.
9 Other employee benefits	44,529.	17,010.	17,539.	9,980.
10 Payroll taxes	32,177.	12,292.	12,674.	7,211.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	67,156.	19,420.	46,681.	1,055.
12 Advertising and promotion	1,128.	681.	447.	
13 Office expenses	25,233.	15,138.	8,285.	1,810.
14 Information technology	8,158.		8,158.	
15 Royalties				
16 Occupancy	8,684.		8,684.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,581.		5,581.	
23 Insurance	1,830.		1,830.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAM HONORARIA AND T	146,228.	139,779.	1,160.	5,289.
b BOARD EXPENSES	22,375.	22,375.		
c DUES & SUBSCRIPTIONS	19,473.		19,434.	39.
d WEBSITE EXPENSES	10,636.		10,636.	
e All other expenses	4,677.	1,580.	2,210.	887.
25 Total functional expenses. Add lines 1 through 24e	958,439.	564,048.	286,596.	107,795.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	78,420.	1	99,426.
	2 Savings and temporary cash investments	109,162.	2	114,039.
	3 Pledges and grants receivable, net	227,237.	3	101,803.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	8,253.	9	6,539.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	42,807.		
	b Less: accumulated depreciation	17,803.		
		23,547.	10c	25,004.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	101,650.	12	83,510.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	548,269.	16	430,321.	
Liabilities	17 Accounts payable and accrued expenses	39,239.	17	47,715.
	18 Grants payable	111,320.	18	44,500.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	150,559.	26	92,215.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	296,060.	27	254,596.
	28 Net assets with donor restrictions	101,650.	28	83,510.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	397,710.	32	338,106.
33 Total liabilities and net assets/fund balances	548,269.	33	430,321.	

Form 990 (2021)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	912,929.
2	Total expenses (must equal Part IX, column (A), line 25)	2	958,439.
3	Revenue less expenses. Subtract line 2 from line 1	3	-45,510.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	397,710.
5	Net unrealized gains (losses) on investments	5	-14,094.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	338,106.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	X

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

HUMANITIES MONTANA

Employer identification number

23-7357909

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

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

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

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	841,555.	990,967.	1,190,975.	1,290,403.	912,054.	5,225,954.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	841,555.	990,967.	1,190,975.	1,290,403.	912,054.	5,225,954.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						95,281.
6 Public support. Subtract line 5 from line 4.						5,130,673.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	841,555.	990,967.	1,190,975.	1,290,403.	912,054.	5,225,954.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,533.	2,380.	1,728.	2,480.	875.	9,996.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						5,235,950.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	97.99 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	97.81 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

☐

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

☐

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

☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2021

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

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

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

Schedule A (Form 990) 2021

Part VI

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

2021

***** Not Open to Public Inspection *****

123171 04-01-21

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

HUMANITIES MONTANA

Employer identification number

23-7357909

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

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

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

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

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

Employer identification number

23-7357909

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NATIONAL ENDOWMENT FOR THE HUMANITIES 400 7TH STREET SW WASHINGTON, DC 20506	\$ 853,723.	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

23-7357909

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

[illegible]

Name of organization HUMANITIES MONTANA	Employer identification number 23-7357909
---	---

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

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

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

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

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

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**

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

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

HUMANITIES MONTANA

Employer identification number

23-7357909

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ▶ \$ **1,368.**

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities ▶ \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b ▶ \$

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990) 2021

LHA

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.)

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2021

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	X		1,368.
i Other activities?		X	
j Total. Add lines 1c through 1i			1,368.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

EACH YEAR HUMANITIES MONTANA STAFF AND BOARD MEMBERS TRAVEL TO

WASHINGTON, D.C., FOR "HUMANITIES ON THE HILL." THE FEDERATION OF STATE

HUMANITIES COUNCILS BRINGS REPRESENTATIVES FROM THE STATE HUMANITIES

COUNCILS TOGETHER IN D.C. TO MAKE LEGISLATORS AWARE OF THE PUBLIC GOOD

OF THE HUMANITIES IN LOCAL COMMUNITIES AND PROMOTE THE CONTINUED

Part IV Supplemental Information *(continued)*

FUNDING OF THE HUMANITIES. IN 2022, "HUMANITIES ON THE HILL" WAS A
VIRTUAL EVENT AND DID NOT REQUIRE TRAVEL.

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021**Open to Public Inspection****Name of the organization****HUMANITIES MONTANA****Employer identification number****23-7357909****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

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

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange program
 e ☐ Other _____

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

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

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

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

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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	101,650.	86,675.	84,412.	87,523.	87,315.
b Contributions					
c Net investment earnings, gains, and losses	-12,973.	19,949.	7,107.	1,718.	5,115.
d Grants or scholarships					
e Other expenditures for facilities and programs	3,968.	3,792.	3,812.	3,794.	3,812.
f Administrative expenses	1,199.	1,182.	1,032.	1,035.	1,095.
g End of year balance	83,510.	101,650.	86,675.	84,412.	87,523.

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

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☒ 66.9500 %
 c Term endowment ☒ 33.0500 %

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

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

	Yes	No
(i) Unrelated organizations	3a(i) X	
(ii) Related organizations	3a(ii)	X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		5,169.	5,169.	0.
e Other		37,638.	12,634.	25,004.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				25,004.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) BENEFICIAL INTEREST IN MT		
(B) COMMUNITY FOUNDATION		
(C) ENDOWMENT	83,510.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	83,510.	

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	898,835.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-14,094.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-14,094.
3	Subtract line 2e from line 1	3	912,929.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	912,929.

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

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

1	Total expenses and losses per audited financial statements	1	958,439.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	958,439.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	958,439.

Part XIII Supplemental Information.

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

[illegible]

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

HUMANITIES MONTANA

Employer identification number

23-7357909

Part I General Information on Grants and Assistance

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
AASAISSSTO LANGUAGE SOCIETY 116 WASHINGTON STREET EAST GLACIER, MT 59434	47-4864100	501(C)(3)	10,000.	0.			GENERAL OPERATING SUPPORT/SHARP REGRANTS
BILLINGS PUBLIC LIBRARY 510 N. BROADWAY BILLINGS, MT 59101	81-6001237	CITY OF BILLINGS	MT 9,000.	0.			GENERAL OPERATING SUPPORT/SHARP REGRANTS
BUTTE CITIZENS FOR PRESERVATION & REVITAL - PO BOX 164 - BUTTE, MT 59703	84-1412402	501(C)(3)	7,500.	0.			GENERAL OPERATING SUPPORT/SHARP REGRANTS
CROW LANGUAGE CONSORTIUM 1925 GRAND AVENUE, SUITE 127 BILLINGS, MT 59102	46-3872219	501(C)(3)	20,000.	0.			GENERAL OPERATING SUPPORT/SHARP REGRANTS
ELK RIVER ARTS & LECTURES PO BOX 2212 LIVINGSTON, MT 59047	46-1773899	501(C)(3)	8,500.	0.			GENERAL OPERATING SUPPORT/SHARP REGRANTS
FREEFLOW INSTITUTE, LLC PO BOX 602 MILLTOWN, MT 59851	82-3559304		10,000.	0.			GENERAL OPERATING SUPPORT/SHARP REGRANTS

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

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

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

Schedule I (Form 990) 2021

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MONTANA ART GALLERY DIRECTORS ASSOCIATION - 126 SWEETGRASS AVE - BOZEMAN, MT 59718	81-0362735	501(C)(3)	11,000.	0.			GENERAL OPERATING SUPPORT/SHARP REGRANTS
MONTANA HISTORY FOUNDATION 1750 N. WASHINGTON STREET HELENA, MT 59601	81-0435459	501(C)(3)	16,600.	0.			GENERAL OPERATING SUPPORT/SHARP REGRANTS
UNIVERSITY OF MONTANA FOUNDATION PO BOX 7159 MISSOULA, MT 59807	81-0362989	501(C)(3)	10,000.	0.			GENERAL OPERATING SUPPORT/SHARP REGRANTS
UNIVERSITY OF MONTANA-OSP 32 CAMPUS DRIVE, 4104 MISSOULA, MT 59812-4104	81-6001713	STATE OF MONTANA	6,000.	0.			GENERAL OPERATING SUPPORT/SHARP REGRANTS
WISE WONDERS CHILDREN'S MUSEUM 3024 2ND AVE N BILLINGS, MT 59101	36-4809044	501(C)(3)	10,000.	0.			GENERAL OPERATING SUPPORT/SHARP REGRANTS

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

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

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

PART I, LINE 2:

THE MONITORING OF SUBRECIPIENTS IS PERFORMED THROUGH THE REGRANT PROCESS
WHEN THE FINAL REPORT IS DUE FROM THE REGRANTEE. FOR THE FINAL REPORT, THE
REGRANTEE MUST DETAIL THE RESULTS OF THE PROJECT AND INCLUDE A PROJECT
EXPENSE REPORT SHOWING HOW EACH DOLLAR WAS SPENT, THE IN-KIND MATCH FROM
THE GRANTEE, AND ANY FUNDS THE GRANTEE EXPENDED THAT WERE IN EXCESS OF THE
GRANT AMOUNT.

UPON APPLICATION ALL REGRANT APPLICANTS ARE REQUIRED TO AGREE TO

Part IV Supplemental Information

CERTIFICATIONS UPON SUBMISSION OF REGRANT APPLICATIONS. THE CERTIFICATION TAKES THE FORM OF A LETTER FROM THE APPLICANT AGREEING TO THE CERTIFICATIONS AND TERMS OF THE GRANT. CERTIFICATIONS CONTAIN NOTIFICATIONS OF THE REQUIREMENTS TO FOLLOW THE APPLICABLE COST CIRCULARS AT THE OUTSET OF THE GRANT, WHICH IS SUFFICIENT FOR THE SUBRECIPIENT TO COMPLY WITH THE FEDERAL STATUTES, REGULATIONS, AND THE TERMS AND CONDITIONS OF THE RESPECTIVE GRANT.

THE ORGANIZATION MAINTAINS EMAILS AND OTHER CORRESPONDENCE DISCUSSING PROJECT STATUS, QUESTIONS OF THE SUBRECIPIENT, AND OTHER ISSUES THAT MAY HAVE COME UP DURING PROJECT, FINAL CLOSE OUT REPORTS AND BUDGETS OF THE PROGRAM, WHICH IS THE LAST STEP TO CLOSE A REGRANT. ADDITIONALLY THE ORGANIZATION MAINTAINS DETAILED CHECKLISTS CONTAINED IN EACH GRANT FILE THAT HAS PROGRESS STEPS FOR EACH GRANT FROM INITIAL APPLICATION TO THE FINAL REPORTING AND CLOSE-OUT OF THE GRANT.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

HUMANITIES MONTANA

Employer identification number

23-7357909

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

THAT NURTURE IMAGINATION AND IDEAS BY SPEAKING TO MONTANANS' DIVERSE
HISTORY, LITERATURE, AND PHILOSOPHY.

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

THE GOVERNING BODY IS PROVIDED A COPY OF THE DRAFT FORM 990 FOR REVIEW.

THE ACCOUNTANT AND EXECUTIVE DIRECTOR PERFORM AN IN DEPTH REVIEW OF THE
FORM 990 PRIOR TO FILING.

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

EMPLOYEES AND TRUSTEES MUST DISCLOSE ANY CONFLICTS OF INTEREST OR POTENTIAL
CONFLICTS OF INTEREST ON A DISCLOSURE FORM. IT IS THE RESPONSIBILITY OF THE
EXECUTIVE DIRECTOR TO REVIEW CONFLICTS OF INTEREST AND WORK WITH EMPLOYEES
TO ELIMINATE OR MINIMIZE THE CONFLICTS OF INTEREST.

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

COMPENSATION IS DETERMINED BY PERFORMANCE OBJECTIVES BEING MET, PERIODIC
SURVEYS OF LIKE AGENCIES IN THE ORGANIZATION'S INDUSTRY, ANNUAL COST OF
LIVING INCREASE, AND AVAILABILITY OF FUNDS.

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

FORM 990 IS AVAILABLE THROUGH GUIDESTAR. GOVERNING DOCUMENTS ARE AVAILABLE
ON THE ORGANIZATION'S WEBSITE AND UPON REQUEST.

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning **NOV 1**, 2021, and ending **OCT 31**, 20**22****2021**Department of the Treasury
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

HUMANITIES MONTANA

EIN or SSN

23-7357909Name and title of officer or person subject to tax **KIM ANDERSON**
INTERIM EXECUTIVE DIRECTOR**Part I Type of Return and Return Information**

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

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 912,929.
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

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

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

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

PIN: check one box only

☒ I authorize **JUNKERMIER, CLARK, CAMPANELLA, STEVENS PC** to enter my PIN **01040**
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax ▶

Date ▶

Part III Certification and Authentication

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

81044801040

Do not enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

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

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

Form **8879-TE** (2021)

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

OMB No. 1545-0047

► **File a separate application for each return.**► **Go to www.irs.gov/Form8868 for the latest information.**

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

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

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

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. HUMANITIES MONTANA	Taxpayer identification number (TIN) 23-7357909
	Number, street, and room or suite no. If a P.O. box, see instructions. 311 BRANTLY HALL, UNIV OF MONTANA	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MISSOULA, MT 59812	

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

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

THE ORGANIZATION

- The books are in the care of ► **311 BRANTLY HALL, UNIV OF MONTANA - MISSOULA, MT 59812**

Telephone No. ► **406-243-6022**

Fax No. ► _____

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

- 1 I request an automatic 6-month extension of time until **SEPTEMBER 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year _____ or
- ☒ tax year beginning **NOV 1, 2021**, and ending **OCT 31, 2022**.

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

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

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

Humanities MONTANA				FY23 Actual	Budget Remaining	Percentage of Budget Spent
		2022 Actual	2023 Budget	3/31/2023	3/31/2023	3/31/2023
Revenue						
	NEH State Operating Grant	551,437	758,619	148,451	610,168	20%
	Carry over from FY 21 to FY 22 and FY 22 to FY 23	222,338	216,000	206,869	9,131	96%
	NEH A More Perfect Union	32,499			-	
	NEH SHARP	47,449	7,261	225	7,036	3%
	Engelhard Foundation Carry Over	63,930	33,993	33,430	563	98%
	Informed Citizen Grant Carry Over	8,132	3,950	3,415	535	86%
	Informed Citizen Grant	4,950				
	Other Grant Support				-	
	Other Revenue					
	Board meeting expense donation	4,562	7,500	25	7,475	0%
	Montana Conversations Copay	3,675	4,000	2,400	1,600	60%
	Montana Conversations Expense Donations	1,279	1,000	696	304	70%
	Academy of American Poets Carry Over	1,200				
	Montana Cultural Trust	5,000	5,000	5,000	-	100%
	Other Grant Revenue	500	0		-	
	Unrestricted Donations	32,115	36,000	15,979	20,021	44%
	Restricted Donations	6,250	16,000		16,000	0%
	Interest & Misc. Earnings	(12,020)	6,000	4,655	1,345	78%
	Total Revenue	973,296	1,095,323	421,145	674,178	
Expenses						
	Salary, Benefits and Payroll Taxes	390,142	487,296	202,126	285,170	41%
	General and Administration	108,138	116,914	54,995	61,919	47%
	Board Expense	21,224	30,000	5,510	24,490	18%
	Outreach	1,248	4,000	375	3,625	9%
	Fundraising	16,406	12,800	1,567	11,233	12%
	50th anniversary	706	5,000	3,000	2,000	60%
	Lobbying/Humanities on the Hill	200	6,000	2,699	3,301	45%
	Governor's Humanities Awards	-	16,000		16,000	0%
	Regrants	123,324	150,000	41,551	108,449	28%
	Montana Conversations	57,581	55,000	23,616	31,384	43%
	Speakers in the Schools	59,428	60,000	40,827	19,173	68%
	Hometown Humanities	16,168	8,000	722	7,278	9%
	Journalism/Informed Citizen	13,179	3,475	3,415	60	98%
	Center for the Book (LAL, NatBkFest)	527		16		
	Montana Center for the Book Prize				-	
	Gather Round	1,847		10	(10)	
	Big Sky Reads	5,500	5,000	3,500	1,500	70%
	National Book Festival		3,000		3,000	0%
	American Academy of Poets	1,200				
	SHARP					
	SHARP Administration	8,705			-	
	SHARP Programs	18,744	6,368	225	6,143	4%
	SHARP Regrants	20,000		(1,228)		
	NEH A More Perfect Union	32,499			-	
	Democracy Project	63,930	13,000	21,289	(8,289)	164%
	Total Expenses	960,696	981,853	404,215	576,426	
	Net	12,600	113,470	16,930	97,752	

Humanities Montana

Profit & Loss

November 2022 through March 2023

	Nov '22 - Mar 23
Ordinary Income/Expense	
Income	
4603 · Unrealized Gain/Loss	3,904.57
4015 · Co-Pay Income	2,400.00
4600 · Interest and Dividends-Non Fed	885.36
4602 · Realized Gain/Loss	-347.43
4700 · Misc Income	
4740 · Royalties	212.49
Total 4700 · Misc Income	212.49
4701 · Federal Grant Income	355,545.33
4703 · Misc Grant Funding	5,000.00
4730 · Donations-Unrestricted	
4732 · Exp Reim Donation-Board MBR	24.92
4731 · Expense Reimb Donations-Speaker	696.23
4730 · Donations-Unrestricted - Other	15,978.87
Total 4730 · Donations-Unrestricted	16,700.02
Total Income	384,300.34
Gross Profit	384,300.34
Expense	
50000 · Salary and Benefits	
5010 · Payroll Expenses	159,869.49
5020 · Payroll Taxes	14,201.94
5021 · Work Comp Premiums	1,333.73
5022 · Health Insurance Premiums	15,632.69
5025 · Retirement Plan Expense	11,088.59
Total 50000 · Salary and Benefits	202,126.44
60000 · General and Administrative Exp	
5208 · Facility/Room Rental	950.00
5055 · Employee Insurance Admin Fees	35.00
5033 · Travel-Other	
5031 · Travel-Staff	3,641.32
5032 · Travel-Board	3,023.00
5033 · Travel-Other - Other	14,811.04
Total 5033 · Travel-Other	21,475.36
5034 · Meals/Food	1,786.44
5225 · Website Expense	6,475.00
5112 · Copies/Printing Expense	2,636.80
5217 · Endowment Expense	266.59
5190 · Federation Dues	15,031.00
5218 · Advertising	25.00
5090 · Books and Materials	194.65
5180 · Dues and Subscriptions	3,220.98
5170 · Insurance	1,693.00
5151 · Professional Development	4,413.64
5150 · Professional Services	13,223.50
5144 · Database Expense	1,104.39
5143 · Network Expense	5,040.00
5026 · Campus Parking Decal	3,515.00
5096 · Bank and Credit Card Fees	624.28
5080 · Postage	772.53
5070 · Telephone	-31.58
5060 · Supplies	2,537.10
5050 · Rent and Administration	1,002.19
Total 60000 · General and Administrative Exp	85,990.87

Humanities Montana
Profit & Loss
November 2022 through March 2023

	Nov '22 - Mar 23
5155 · Award Expense	20,915.00
5160 · Honoraria Expense	55,054.48
6010 · Regrants Awarded	40,128.22
Total Expense	404,215.01
Net Ordinary Income	-19,914.67
Net Income	-19,914.67

Humanities Montana

Balance Sheet

As of March 31, 2023

	Mar 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1020 · Checking-FIB	73,641.48
1021 · FIB Savings	99,095.73
Total Checking/Savings	172,737.21
Other Current Assets	
1310 · Grants Receivable	821,453.61
1650 · Endowment Funds-MCF	82,995.14
Total Other Current Assets	904,448.75
Total Current Assets	1,077,185.96
Fixed Assets	
1620 · Accumulated Amortization	-7,053.00
1625 · Website	28,304.00
1600 · Furniture and Equipment	7,863.88
1610 · Accumulated Depreciation	-5,168.88
Total Fixed Assets	23,946.00
TOTAL ASSETS	1,101,131.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	11,763.16
Total Accounts Payable	11,763.16
Credit Cards	
2365 · MC - John Knight - 4130	273.54
2360 · MC - Megan Hill - 4122	12.65
2355 · MC - Julie Ramone - 1814	498.66
2320 · MC-Kim Anderson-8835	2,250.65
Total Credit Cards	3,035.50
Other Current Liabilities	
2120 · Payroll Liabilities	5,536.47
2142 · Health Insurance Payable	-1,921.49
2155 · Vacation/Sick Payable	18,521.37
2400 · Deferred Revenue	747,062.88
Total Other Current Liabilities	769,199.23
Total Current Liabilities	783,997.89
Total Liabilities	783,997.89
Equity	
3010 · Unrestricted Net Assets	270,226.00
3020 · Perm. Restricted Net Assets	48,940.00
3040 · Temp. Restricted Net Assets	17,882.74
Net Income	-19,914.67
Total Equity	317,134.07
TOTAL LIABILITIES & EQUITY	1,101,131.96

Ad Hoc Governance Committee Meeting, May 17, 2023 3:00 pm, Zoom

Minutes

In attendance: Carol Bradley, Jeanette Fregulia, Lynda Grande, Carla Homstad (chair), Mary Hernandez, and staff member Kim Anderson and incoming executive director Jill Baker

Carla called the meeting to order. The discussion began with some confusion about the process for electing board chair and vice chair as well as committee chairs. Kim agreed to provide them with information. Discussion moved on to explore where there was consensus on overall committee structure and where more discussion with full board was needed. There was general consensus that finance & audit committee and grants committee were both necessary and the responsibilities of those committees would remain essentially the same. The committee discussed whether programs and development were operational and staff driven and not part of board governance. One suggestion was to create a committee for outreach and program which would also encompass development. Jeanette shared the program committee's apprehension about potential changes.

Mary Hernandez moved to recommend changing the name of the trusteeship committee to governance committee going forward and to split development off of this committee. This will go as a recommendation before the full board. Carol Bradley seconded. The motion passed unanimously.

The committee considered committee descriptions offered by Lynda Grande and Mary Hernandez and agreed on the following description for four committees:

Executive Committee

- 1) Handle emergent issues between regular board meetings
- 2) Support the Executive Director by providing counsel and feedback as needed.
- 3) Evaluate Executive Director on an annual basis and recommend appropriate compensation package.
- 4) Update personnel handbook in conjunction with the Executive Director for full board approval.

Governance

- 1) Develop Board Matrix for recruiting and maintaining a board with diverse backgrounds and skill sets representative of Montana.
- 2) Nominate new board members for election to the board and assist Executive Director in developing and coordinating new board member orientations.
- 3) Recommend committee assignments in coordination with Board Chair.
- 4) Nominate board members for election as officers.
- 5) Review and update bylaws at least every 3 years or as needed to resolve newly developed issues.
- 6) Create or review policies (ie.g., Code of Conduct, Code of Ethics, Board Calendar) for full board approval on an annual basis.

Finance and Grants remain the same.

Lynda Grande moved to recommend these changes to the full board and request further discussion on whether or not to continue program and development committees. Carol Bradley seconded. The motion passed unanimously.

Jeanette and Jill had to leave the meeting.

Kim agreed to provide information on board structure required by NEH and current nominations processes in place. Carla agreed to provide a list of generative questions to bring before the board.

The meeting adjourned at 4:15 pm.

Ad Hoc Governance Committee Meeting, May 3, 2023 3:00 pm, Zoom

Minutes

In attendance: Carol Bradley, Jeanette Fregulia, Lynda Grande, Carla Homstad, Mary Hernandez, and staff member Kim Anderson and incoming executive director Jill Baker

Carla called the meeting to order and asked that the committee first address what exactly the result of their work should be. She welcomed Jeanette, as the chair of the program committee, to the meeting. Immediately preceding the meeting Mary had shared a draft – based on Boardsource templates – of a possible committee structure of Executive, Governance, and Finance/Audit and Kim shared her screen so others could skim the document. The committee discussed the pros and cons of doing away with the program and development committees, evolving them into a committee that oversees outreach, or continuing as is. Mary maintained that the only standing boards should be ones that are board-driven – executive, governance, and finance/audit – and that program and development activities are staff driven. Carla and Lynda suggested that each committee member share in writing their views of the future of the committee structure to be shared in advance of the next board meeting on May 17th, at 3:00 pm. *The meeting adjourned at 4:15 pm.*

Ad Hoc Governance Committee Meeting, April 4, 2023 3:00 pm, Zoom

Minutes

In attendance: Carol Bradley, David Dietrich, Lynda Grande (serving as chair in Carla Homstad's absence), Mary Hernandez, and staff member Kim Anderson

Lynda waited to call the meeting to order until a quorum was present at 3:09 pm. At that point the meeting was called to order. **David Dietrich moved to approve the 03-01 and 03-16 minutes. Carol Bradley seconded. The motion passed unanimously.**

There was a great deal of discussion about the recommendation to revise the board committee structure, the difference between operational and governance responsibilities, the board's oversight responsibilities, and the timeline for making recommendations and bylaws changes. While there was no consensus on committees, the group agreed to begin circulating a document with suggested committees and responsibilities for group editing. Mary Hernandez will send out that document and other ad hoc committee members are asked to edit using Word track changes including the date of their work. The committee agreed to meet again on Tuesday, April 18th.

The meeting adjourned at 4:12 pm.

Ad Hoc Governance Committee Meeting, March 15, 2023 4:00 pm, Zoom

Minutes

In attendance: Carol Bradley, David Dietrich, Jamie Doggett, Lynda Grande, Mary Hernandez, Carla Homstad (chair), and staff member Kim Anderson.

Carla Homstad began the meeting by stating that the primary purpose of the ad hoc committee was to make recommendations to the full board regarding standing committees. Committee members discussed the suggestion (from Mary Hernandez) that they create a board calendar so that current and potential board members could see various committee workloads and when attendance was expected. The committee discussed the possibility of disbanding some committees and Mary explained the difference between operational governance activities. Committee members discussed whether there was a need for a resource development board. Mary noted that many boards having only three standing committees – governance, executive, and finance – with subcommittees and ad hoc committees stemming from those. David and Mary clarified that the executive committee takes care of business that emerges between board meetings. Carla wrapped up the meeting by asking all committee members to take a look at the draft ad hoc governance committee charter that will be saved in the board portal and add documents and thoughts within the next week. The committee will meet in two weeks.

The meeting adjourned at 5:20 pm.

Memorandum

To: Humanities Montana Board of Directors

From: Ad Hoc Governance Committee

Date: May 19, 2023

Re: Committee's work to date and questions for consideration

Committee structure investigations

To date, the work of this committee has resulted in the recommendations formulated in the motion before the board: to change the name of the Trusteeship Committee to Governance Committee; to strip development duties from that committee; to continue the work of the Finance and Audit and Grants committees as they have been operating; and to clarify the duties of the Executive Committee.

In our discussions, we have deliberated over HM's committee structure as a whole. We have examined the difference between committees that are focused on operations rather than governance. (While clearly operational, the Grants Committee is a separate matter in that NEH mandates us to do this work.) This has led us to wonder if our existing committee structure hinges on being too operational, thus involving the board in the work that more appropriately falls to HM staff. This question has particularly affected our understanding of the duties of the Program Committee and raised questions about the board's role in development.

Currently, HM's bylaws read: The Program Committee "shall oversee the board's programmatic initiatives and council-conducted projects. The Program Committee also shall oversee planning and development of annual or other Humanities Montana conferences."

With respect to fundraising and development, the bylaws state that the existing Trusteeship Committee "shall provide oversight of Humanities Montana's development activities. It shall also guide fundraising endeavors by the board of directors, including setting giving goals, training directors on fundraising best practices, and encouraging outreach to potential donors to Humanities Montana."

In our discussions regarding what to recommend for possibly changing the Program Committee and how best to handle development, we realized we needed full board consultation and guidance.

Questions:

- Shall HM change the Program Committee to the Outreach and Development Committee, responsible for evaluating programs and assisting with development?
- Because Speakers in the Schools and Montana Conversations contribute mightily to our outreach, is continued board oversight of these programs warranted, even necessary?
- Shall HM leave the Program Committee as is?

- Shall HM create a separate Development Committee or a subcommittee dedicated to development?
- When does committee work on programs and development crossover into the purview of staff?

Elections of Humanities Montana's board of directors' chair and vice-chair

In addition, in identifying the duties of the newly created Governance Committee, we have also realized that our process for selecting board chair and vice-chair may need to be clarified and made more transparent. Our current bylaws give responsibility to the "Nominations Committee" (now Trusteeship Committee) to "present no more than two candidates for each position on the board." This possibly conflicts with the bylaws' subsequent instruction that "Each year a chair and vice chair shall be elected, with the understanding that the vice chair shall become chair when the chair vacates the office."

For the past several years, the existing vice-chair who is soon to be chair has named his or her vice-chair for the following year after careful consultation and reference to replies on the committee-leadership preference form. The Trusteeship Committee has then presented these candidates as a slate to the full board for voting.

Questions:

- Does the full board approve of the current system of selecting chair and vice-chair candidates?
- Is there a preferable system for choosing chair and vice-chair candidates?

Trusteeship Committee

Meeting Minutes

05/22/2023

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

Attending: Lynda Grande (chair), Carol Bradley, David Dietrich, and Clark Whitehorn. Kim Anderson represented staff. The Zoom meeting began at 11:02 p.m. and concluded at 12:16 p.m. **Absent:** none

1. Lynda Grande called the meeting to order at 11:02 p.m.
2. Review and recommendations on Code of Conduct. The committee reviewed the Code of Conduct with Liz Moore's suggested changes. Carol Bradley suggested rephrasing a few points to avoid negative language. **David Dietrich moved to recommend the Code of Conduct to the full board with Liz Moore and Carol Bradley changes. Clark Whitehorn seconded. The motion passed unanimously.** Kim noted that she would send a revision to Carol to make sure revisions were correct.
3. Update on ongoing ad hoc governance committee discussions. Carol noted that the ad hoc governance committee suggested changing the name of the trusteeship committee to governance committee and dropping the fundraising duties currently attached to trusteeship. Lynda shared the following general description of proposed governance committee duties:

Description of recommended new Governance committee major responsibilities

- 1) Develop Board Matrix for recruiting and maintaining a board with diverse backgrounds and skill sets representative of Montana.
- 2) Nominate new board members for election to the board and assist Executive Director in developing and coordinating new board member orientations.
- 3) Recommend committee assignments in coordination with Board Chair.
- 4) Nominate board members for election as officers.
- 5) Review and update bylaws at least every 3 years or as needed to resolve newly developed issues.
- 6) Create or review policies (i.e., Code of Conduct, Code of Ethics, Board Calendar) for full board approval on an annual basis.

There was prolonged discussion about makeup of other committees and Carol noted that the ad hoc governance committee wanted full board feedback on many of these issues before proceeding with work this summer.

4. Discussion of timing/process for replacing vice chair. David informed the group that after discussion with Jill he was willing to consider staying on as chair for another year in order to establish organizational stability. If the trusteeship committee and full board agreed, then he was not in a hurry to name a replacement vice chair for 2023. Kim noted that the chair and trusteeship committee would put forth the leadership slate for 2024 at the fall meeting. All trusteeship committee members spoke in favor of David staying on as chair and waiting to appoint a vice chair until 2024.
5. Discussion of board recruitment timeline and talent needs. The committee discussed their numbers (currently 17 board members with one governor's appointment still open) and needs (fiscal knowledge, legal knowledge). It was agreed that the board should be asked to fill out a new matrix at next week's meeting.

6. Discussion of response to trustees who miss multiple meetings. David had to leave the meeting but assured the committee he would abide by their recommendations on this matter. **After he left the meeting, Carol Bradley moved to recommend David have a conversation with Ramey Growing Thunder about her availability to and interest in serving on the board. Clark Whitehorn seconded. The motion passed unanimously.**
7. Kim gave the committee an update on fundraising and board giving. Individual donations for 2023 to date are \$20,660. Included in this total is a recent \$1,000 donation from a past board member, Carmen McSpadden. Average annual individual donations 2020-2022 have been around \$41,000. Board giving to date is \$5,420. At their January meeting, Trusteeship had set a goal of \$12,000 for board giving. Forty-seven percent of the board has given so far this year.

The meeting adjourned at 12:16 pm.



Humanities MONTANA

BOARD OF DIRECTORS CODE OF CONDUCT

Introduction

This code of conduct outlines the behavior expected of all members of the Humanities Montana Board of Directors. As board members we strive to support Humanities Montana (HM) in the fulfillment of its mission: “Humanities Montana serves communities through stories and conversation. We offer experiences that nurture imagination and ideas by speaking to Montana’s diverse history, literature, and philosophy.” According to the organization’s bylaws, the purpose of the board “is to encourage and promote, through grants or other arrangements with nonprofit groups, education in, and public understanding of and appreciation of the humanities in Montana.” It is the responsibility of HM’s board of directors to further the work of the organization in as healthy, respectful, and productive a manner as possible. To that end, the board commits to adhering to the following code of conduct.

Conduct at Meetings

All HM board members will:

- Be prepared for general, special and committee meetings;
- Be familiar with all agenda items, having studied pertinent documents prior to meetings;
- Fully participate and respect and follow the meeting agenda;
- Practice civility and act respectfully toward all meeting participants;
- Listen attentively;
- Communicate honestly and openly;
- Maintain respectful behavior;
- Be mindful of the difference between the intent and impact of one’s statements and actions;
- Disagree respectfully;
- Support board actions, recognizing the board speaks with one voice;
- Honor the role of the chair as meeting leader and manager.

Conduct towards Staff

All HM board members will:

- Follow the chain of command;
- Act with the knowledge that the board hires and evaluates the executive director, who, in turn, is responsible for hiring, supervising, and evaluating staff members;
- Refrain from involving oneself in the director-staff relationship;
- Direct any comments about staff performance only to the executive director through private correspondence or conversation;
- Discuss any issue concerning the executive director’s performance with the board chair only;
- Treat all staff respectfully;
- Communicate honestly and openly;
- Refrain from publicly criticizing any staff member;
- Never act in an intimidating or harassing manner;
- Refrain from engaging in, or speculating about, administrative functions not within the

purview of the board’s duties and responsibilities.

Conduct with the Public (including third-party consultants)

All HM board members will:

- Adhere to HM’s conflict of interest policy;
- Reroute any complaints from the public to the executive director;
- Refrain from criticizing other members of the board or staff;
- Uphold and respect confidentiality agreements;
- Avoid interacting with, or contacting, third-party consultants or vendors, such as mediators, who are working with the staff and the executive director unless empowered to do so by the board chair;
- Differentiate between personally held viewpoints and those held by the organization, and plainly state which entity one is representing in stating those views;
- Support HM’s mission and goals;
- Act and speak professionally.

Correspondence Conduct

All HM board members will:

- Limit email correspondence to logistics and committee matters;
- Refrain from deciding issues of significant public interest on the basis of email messages alone;
- Recognize when one is speculating;
- Correspond respectfully and with civility.

Sanctions

Violations of this code of conduct may result in a director’s removal from the board. According to Section IV, pt. 12, of HM’s bylaws, a 2/3 vote of members at a duly constituted meeting can remove a director from the board. This must occur at a regular or special meeting of the board, the agenda for which includes said removal.

Humanities **MONTANA**

Humanities Montana
Program Committee Meeting Minutes
May 16, 2023

Present: Jeannette Fregulia (Committee Chair), Glory Blue Earth, Beth Sullivan, Arian Randall

Absent: Ramey Growing Thunder

Staff: Kim Anderson (Interim Director), John Knight (Programs Manager), Jenny Bevill (The Democracy Project Coordinator)

The meeting was called together at 1:03 pm on Zoom. John Knight welcomed all in attendance to the meeting and introduced Jenny Bevill, The Democracy Project Program Coordinator to the committee. John presented a report on Montana Conversations, Speakers in the Schools, Hometown Humanities, The Democracy Project with Jenny Bevill, the Montana Center for the Book, the United We Stand grant initiative from the NEH, the National History Day supplemental grant initiative from the NEH, and an update on program action steps for the Humanities Montana strategic plan. Jeanette then asked for a discussion among the committee regarding on-going Humanities Montana Ad Hoc Committee discussions on the operations of the Program Committee.

Montana Conversations and Speakers in the Schools

John updated the Program Committee on the budget for Montana Conversations (MC), reviewing that the program had a 2023-2023 Fiscal Year budget of \$55000.00. He noted that the average program costs \$486.00 a booking and 91 presentations had occurred or been scheduled this fiscal year. The expected and spent costs of MC so far for 2022-2023 was \$42,000.00. John finished up his budget report on MC by reading from a quote submitted by the Boys and Girls Club of the Flathead Reservation and Lake County, who recently hosted Aspen and Cameron Decker's *Salish Storytelling* program: "We've had many different responses and the kids were super excited to learn the language, sign language, and a variety of coyote stories. We made sure to follow up in each class that attended to encourage them to remember what was taught by doing activities that were closely related."

John then reported on the budget for Speakers in the Schools (SiS). He noted that the budget was set to \$60,000.00, and that \$52,602.00 had been spent or expected to be spent. John stated that 89 programs were booked with 332 individual presentations scheduled to be given by speakers by the end of the fiscal year. John then showed the program committee a photo submitted by the Classical Conversations Homeschool group out of Kalispell, who had booked Mark Matthew's *Dance, Dance, Dance* program at Emmanuel Lutheran Church in Bigfork. John shared two quotes from the group: "It was a great experience. The students were exposed to something they had never done and had a great time. Mark was patient with them. He gave some interesting history and facts about the dances that we did. He was easy to talk with and easy to work with." and, "The whole experience was great. I had a bit of trouble with the application process in the beginning, but John was so helpful and walked me through the process."

After viewing an interactive map on where SiS programs had occurred for the year, John shared that in late March 2023, Humanities Montana ended program bookings for SiS; noting that several presentations were still scheduled and travel reimbursements were expected to push expected costs near the program budget ceiling. John also noted that new communities were reached with this year's SiS program, including: including schools in Circle, Grass Range, Jordan, Shelby, Stanford, Sunburst, and the Classical Conversations Homeschool group in Kalispell.

John informed the Program Committee that he and Interim Director Kim Anderson were reviewing and revising the language in speaker contracts, ahead of contract renewal this summer. Beth Sullivan asked for an example of contract revision, and John gave examples of gray-areas of language in the contracts in regards to travel reimbursement, speaker pay expectations, and the total number of presentations that could be booked with one MC or SiS program. John mentioned that it was HM staff's hope to have speaker contracts complete and sent out to all current program presenters by June 1, 2023.

Following the speaker contract update, John noted that increased program booking goals in northern, central, and eastern Montana had been met. He noted various outreach and program trips including his April trip to central and eastern Montana with stops in: Harlowton, Lewistown, Winnett, Jordan, Circle and Billings; Mary Jane Bradbury's early April tour to central and northern Montana with visits in: Sand Springs, Jordan, Circle, Glasgow, Malta and Choteau; Sabre Moore's recent programs in Chinook and Jordan; and Mo Reynold's upcoming summer tour to Columbus, Sidney, Jordan and Lewistown.

John ended his MC and SiS report with an image from Mary Jane Bradbury's SiS program, *Kid Gloves and Brass Knuckles: The Life of Nancy Cooper Russell* at Sand Springs School in Sand Springs. He also shared two quotes: "The speaker tied into my curriculum just as I was finishing Montana History and the cowboy/sheepherder era of open range. Russell is a featured person in the 4th Grade Montana History." and: "Mary Jane did a wonderful job of acting the part of Nancy Russell. She told stories that we had heard along with information that was new to my students. Extending the talk into an art project, several adults along with the students created a picture that we then told a story with. She also got to see a real rural one-room schoolhouse in action and was offered sheepherder hors d'oeuvres and chuckwagon beans!"

Hometown Humanities

John updated the Program Committee on the number of programs that had been booked in Lewistown since November 1, 2023; noting that only 2 program presentations had occurred. He mentioned to the committee that Lewistown Public Library staff had stated that they were working at capacity with their various roles, and had less time to book Humanities Montana programs. He also updated the Program Committee that the proposed Lewistown / Hometown Humanities Writer's Institute and Author's Dinner ideas had been tabled by the library due to capacity concerns. John also mentioned that the library is currently booking Humanities Montana speakers for their Summer Reading Series.

John spoke about his recent trip Lewistown, where he met with librarians at the Lewistown Public Library; David Cunningham, the director of the American Prairie Discovery Center; and Mary Callahan Baumstark, the director of the Lewistown Art Center—all partnering Hometown Humanities Sites. All three community partners committed to continuing their work with Humanities Montana. To cap off his time in Lewistown, MC and SiS speaker Leslie Van Stavern Millar III presented her program, *Queen Elizabeth I Time Travels To Montana*. The program was booked by the library, and 25 community members attended. John then noted that during the past two years, the Hometown Humanities program has concentrated efforts in Lewistown alongside the Lewistown Public Library, the Lewistown Art Center, and The American Prairie National Discovery Center. Set to end during the summer of 2022, the program was extended through May of 2023 to accommodate needs following the Covid-19 pandemic.

Beth Sullivan asked if it was Humanities Montana staff plans to end the Hometown Humanities program in accordance with the strategic plan and programs work plan. Kim Anderson stated that John and incoming Executive Director Jill Baker would evaluate the program and determine if the program should stay on hiatus, dissolve, or continue on.

The Democracy Project

John introduced Jenny Bevill, The Democracy Project Coordinator to the Program Committee. He and Jenny discuss project updates; library sites that are on hold for 2023, a rubric they are developing to evaluate successes and failures of the program and participating sites, the development of toolkits for Democracy Project sites, and ongoing outreach efforts.

Jenny began her presentation by restating that it is a teen-led humanities program, supported by local libraries, community members and Humanities Montana. She presented a map of current library sites, and walks through which sites are currently on pause, which sites are on track to complete their culminating projects. It was noted that Billings Public Library and Aaniiih Nakoda College Library are on pause for the remainder of the school year. All other sites were on track to complete their final Democracy Project projects by the start of summer. Jenny then noted various project outcomes for year two of the program, stating that: “Our teen-led, collaborative process acknowledges that circumstances change and evolve and the measures of success vary from site to site. At some sites, a robust teen audience was already in place. Some sites were developing their teen audience from scratch or rebuilding it after the pandemic. Some sites have accomplished a lot with a small but mighty group. Other sites have needed to press pause on a project in order to focus on outreach and recruitment. The teen-led mandate results in a wide variety of projects and approaches. Some sites accomplished more than they even dreamed possible!”

Jenny presented on the completed projects at Democracy Project sites. She shared that the teens at Lewis and Clark Public Library drafted Montana House Bill 875: An Act Establishing the School Mental Health Promotion Pilot Program, which seeks to allocate public funds via the Office of Public Instruction for schools to access when addressing mental health needs with their students. Montana State Representative Melissa Romano (D / Helena / HD 81) signed on

to sponsor the bill, which was introduced to the education committee on March 27, 2023. Teens and others gave proponent testimony. At the end of the hearing, House Education Committee Chair, Rep. Fred Anderson (R) told the teens: "I'd like to also add my thank you to the students that came, both for your testimony and also for being proactive rather than just sitting and feeling bad about the current system not working well. So, thank you." Though the bill was tabled at committee, the teens built a website of mental health resources for Montana young adults.

At Gallatin High School Library, it was mentioned that teens are working with the school administration and the local community to develop a native plants garden that can be used for mental health and educational purposes by students and community members. They have also engaged with the facilities crew and government and history classes and various clubs at the school to support the project. At Drummond School and Community Library, stating that teens worked to fill a community need by creating a grocery delivery service. The closest grocery store is 30 miles away in Clinton. By partnering with this business the teens have created a service that allows folks to place an order and have their groceries brought to them. At Lewistown Public Library, teens worked with a local volunteer group called ROWL (Recycle Our Waste Lewistown) to expand the program both by setting up more recycling bins and recruiting more volunteers to handle the increased volume of recyclables collected. Teens are extending the Democracy Project to revive the Environmental Club at their school. They presented their project to city commissioners on the project.

With Lewis and Clark Public Library–East Helena Branch, teens held a clothing drive for veterans, gathering donations from the community and purchasing new sweatshirts, t-shirts, socks, underwear, hats, and gloves to make to-go bags for the unsheltered during the colder months. The teens were pleased with how many items were donated and they received many positive comments about the good work they were doing. At Whitehall Community Library, the Holocaust Book Club teen group hosted a Survivor and Rescuer Fair. They educated 40 attendees about individuals impacted by the Holocaust by sharing these stories. They also traveled by invitation to visit the Holocaust Museum LA and met with three children of survivors. The books the club has purchased will go into circulation statewide. At McCone County Library, the teens of Circle wanted to learn the history of the generations that came before them and prevent those stories from being lost. They were given lots of advice and the stories they learned were interesting. Several of the people interviewed had profound memory loss and it would have been more successful to have talked to them several years earlier. Teens are currently working with city officials and investigating where to archive their interviews.

To end the presentation on The Democracy Project, Jenny updated the committee with sites that are on currently on hold, or struggling to complete their projects. She mentioned that Billings Public Library and Aaniiih Nakoda Community College have paused due to staffing challenges and hope to resume in the fall. Seeley Lake School and Community Library and Missoula Public Library have faced challenges but are navigating these obstacles with support and expect to accomplish steps towards their goals. In Seeley Lake, teens expect to complete three projects: a playground cleanup, a snowmobile ramp, and a new city park sign. All sites

have spent time and energy on outreach. Jenny finished her presentation with a quote from Sherry R. Schlundt, the Teen Librarian at Lewis and Clark Library in Helena: “In my many years of being a librarian, working with the Democracy Project and its group of dedicated, caring, teens who have been meeting all year long and using their time to write a House Bill and developing a website dedicated to Teen Mental Health has been the highlight of my career. It has been an honor to work with this group of forward-thinking young people. They give me hope.” Beth noted that all of the data and reporting developed by Jenny and John will help to develop future funding for the program.

Montana Center for the Book

John presented updates on the Montana Center for the Book. He noted that the Library of Congress, State Center for the Book Affiliation Agreement for 2023-2025 has been resigned. John updates the Program Committee on the “Great Reads from Great Places” book selections for the National Book Festival. The Montana Center for the Book has made two selections: *Holding Fire: A Reckoning with the American West*, by Bryce Andrews (Adult selection); and *Elk Morning: At the Battle of Arrow Creek*, as interpreted by AJ Otjen and Sabrena Half (Young Adult selection). He notes that during the 2023 National Book Festival, on Saturday, Aug. 12, at the Washington Convention Center, representatives from the 50 states, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, American Samoa, Guam and Northern Marianas will staff tables to promote their book selections and other literary works reflective of their unique locations. The area at the convention center where the 56 tables will be assembled is called the Roadmap to Reading.

John mentioned that he continues to meet monthly with all Center for the Book Affiliate program directors, as well as the Western II regional group that Montana is a part of. He noted that the Western II group is in the process of putting together a series of Zoom interviews and panel discussions of their Great Reads authors to be shown at the National Book Festival and archived by the Library of Congress. John stated that he is committed to maintaining the Montana Center for the Book as a Humanities Montana program, and was encouraged in a recent meeting with Lucas Fralick of the Wyoming Center for the Book and Humanities Wyoming. To close out, John updated the Program Committee with recent website updates that are now live on the Montana Center for the Book page.

United We Stand

John presented on a grant opportunity from the National Endowment of the Humanities (NEH), called United We Stand. He and Kim noted that staff were working on applying for the grant which is non-competitive and up to \$50,000.00 of funding. The United We Stand grant would supplement programs and grants that combat hate through humanities resources and programs that foster cross-cultural understanding, empathy, and community resilience; develop and implement humanities-based programming that educates the public on the history of domestic extremism and hate-based violence and promotes civic engagement, information literacy, and social cohesion through strategic partnerships, community-building, and on-going public

engagement; and develop and share humanities resources that deepen public understanding of and contextualize community, state, and national history. Kim noted that the grant request was due May 19th, and that if awarded, Humanities Montana would begin United We Stand programming during the autumn of 2023.

National History Day

John presented on the National History Day Supplements grant available to NEH-affiliated state humanities councils to develop or partner with state-wide facilitators to support NHD programs. John noted that NEH invites all state and jurisdictional humanities councils—those that serve as an NHD coordinator and those that do not—to apply for a supplemental award of up to \$7,500 to support planning or up to \$20,000 to support program development and implementation. He mentioned that the supplemental funding could be used to extend NHD outreach to educators and students in underserved and hard-to-reach communities. Kim and John spoke to the Program Committee about partnering with Hailey Hancock, Assistant Teaching Professor at Montana State University – Bozeman, who is developing National History Day Programming statewide in Montana. Kim clarified that Humanities Montana is not developing a new program, but instead making the NHD NEH accessible funds available to MSU-Bozeman. Humanities Montana in turn would be responsible for funding and budget oversight if awarded the supplemental grant.

Jeanette Fregulia asked if she could have five to 10 minutes of time to present on current Ad Hoc Committee discussions. John and Kim wrapped up speaking about the NHD grant.

Strategic Plan, Programs Action Steps

John briefly presented on the Strategic Plan for Programs, Action Steps Update and Timeline shift. He noted that why all action steps are currently on track, it was recommended by Jeanette to push back action step dates until strategic plan and programs review could occur during the summer of 2023 with Jill Baker. Beth asked if the overall timeline or process strategies for programs and the strategic plan were going to shift. Kim clarified that timelines and process strategies were already board approved with target dates being met.

Program Committee Information Check-in

John and The Program Committee tabled this agenda item due to time limitations with the meeting.

Ad Hoc Committee discussion

Jeanette led a conversation on current discussions occurring with the Ad Hoc Committee regarding the Program Committee. She stated that it came down to a question of governance versus operational oversight of Humanities Montana programs. Beth brought up the Humanities Montana charter, asking if a Program Committee was required at all. Jeanette explained that the

Ad Hoc Committee was debating if the Program Committee should be developed in a special projects and programs events committee for fundraising. Kim returned back to the conversation regarding governance versus operational concerns, stating that the Program Committee doesn't vote on program development, and instead exists to oversee programs alignment to the strategic plan. Beth continued the conversation on program oversight asking about the past history of the committee, and if they used to make programmatic decisions. Kim insisted that the debate occurring with the Ad Hoc committee was debating if programs should be governed by the committee or provide oversight in regards to the strategic plan. She stated that board member Mary Hernandez brought up previous board training with Liz Moore of the Montana Nonprofit Association, and that the Humanities Montana board needed to shift away from operational functions and towards governance.

Glory Blue Earth left the meeting at 2:03 pm to return to work. She stated that she had no further comments and would think through the operational versus governance debate. Beth asked if the Grants Committee is federal mandated. Kim confirmed that the Grants Committee is federally mandated, and that the Programs Committee is not. Beth expressed concern about the shifting viewpoints of operational versus governance in regards to the Program Committee. Kim confirmed that the Ad Hoc Committee were debating the differences between operational oversight of programs and program governance. Beth asked how programs and speakers are decided upon and selected. Kim answered that the Program Committee used to control program and speaker development, but this process was done away with years ago. She confirmed that speaker and program development occurred with Humanities Montana staff under the direction of the Executive Director, who works with the board to make sure programs are aligned with the strategic plan. Beth asked how The Democracy Project program was developed, and the appropriateness of staff developing the program without direct input from the Program Committee. Jeanette confirmed the appropriateness of current program developments as being aligned with the strategic plan.

Beth asked about donor gifts to programs, and if and where input of the board would apply to program development. Jeanette stated that input would come from the whole board. The conversation regarding the Ad Hoc Committee discussions ended. Jeanette asked Arian Randall if she had any further comments, which she did not. Arian stated she is still learning about programs and enjoyed the lively conversation.

John Knight adjourned the meeting at 2:14 pm.



Program Committee

May 2023 Meeting

Humanities
MONTANA

Montana Conversations

Speakers in the Schools

- Budget update for Montana Conversations
- Budget update for Speakers in the Schools
- Speakers in the Schools programs ended for 2023 school year
- New speaker contracts
- Increased program bookings in northern, eastern, and central Montana

Montana Conversations



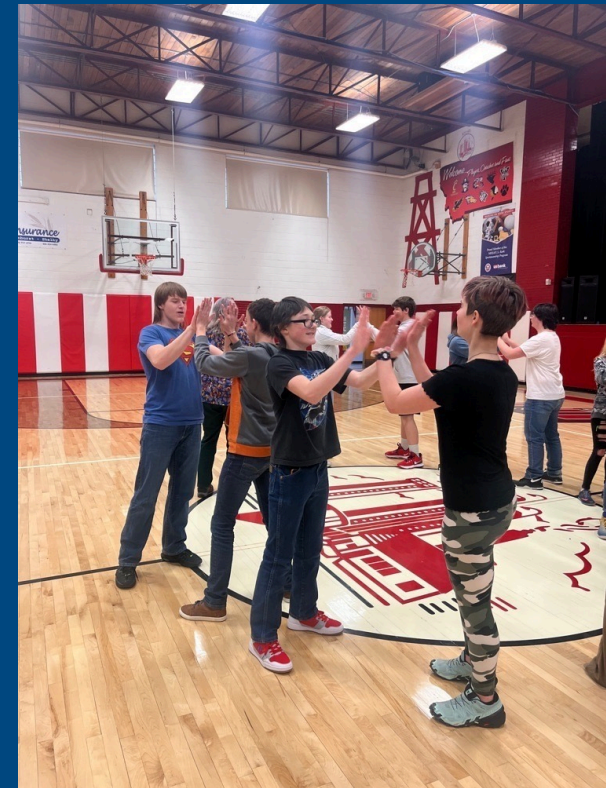
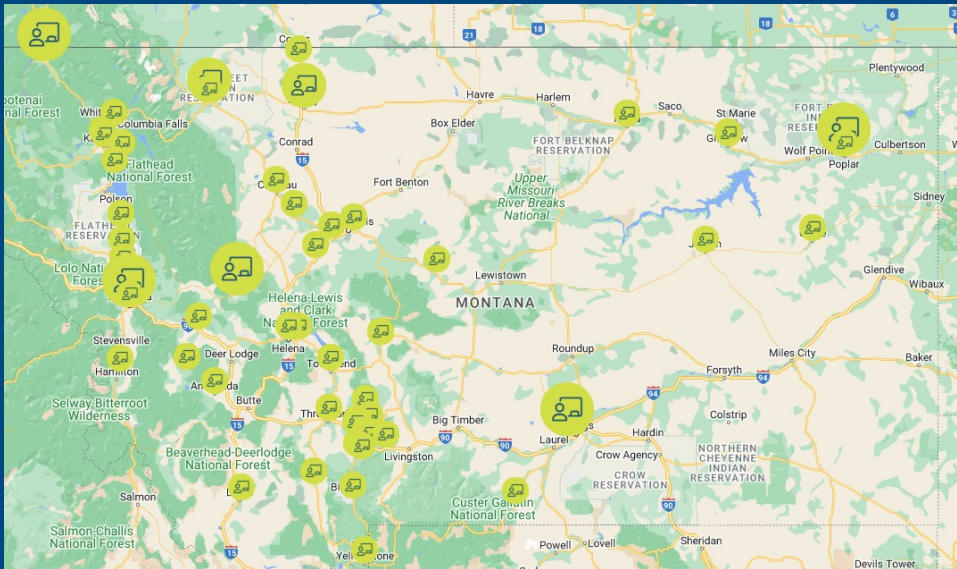
Aspen and Cameron Decker
Sqelix^w 'Salish' Storytelling

Location: Boys and Girls Club of the
Flathead Reservation and Lake
County

“We've had many different responses and the kids were super excited to learn the language, sign language, and a variety of coyote stories. We made sure to follow up in each class that attended to encourage them to remember what was taught by doing activities that were closely related.”

- 22/23 Fiscal Year Budget: \$55,000.00
- 22/23 Expected / Spent: \$42,000.00
- \$460.00 assumed average per program
- 91 Programs booked

Speakers in the Schools



- 22/23 Fiscal Year Budget: \$60,000.00
- 22/23 Budget Expected / Spent: \$52,602.00
- 89 Programs booked
- 332 individual presentations given by speakers by the end of the 22/23 Fiscal Year



Mark Matthews
Dance, Dance, Dance

Location: Classical Conversations
Homeschool group, Kalispell

"It was a great experience. The students were exposed to something they had never done and had a great time. Mark was patient with them. He gave some interesting history and facts about the dances that we did. He was easy to talk with and easy to work with."

"The whole experience was great. I had a bit of trouble with the application process in the beginning, but John was so helpful and walked me through the process."

Increased program bookings and outreach in northern, eastern, and central Montana

- John Knight visited central and eastern Montana, making stops in: Harlowton, Lewistown, Winnett, Jordan, Circle and Billings
- Mary Jane Bradbury toured central and northern Montana, stopping in Sand Springs, Jordan, Circle, Glasgow, Malta and Choteau
- Sabre Moore gave presentations in Chinook and Jordan
- Mo Reynolds will be touring her program to Columbus, Sidney, Jordan and Lewistown this summer

Mary Jane Bradbury

Kid Gloves and Brass Knuckles: The Life of Nancy Cooper Russell

Location: Sand Springs School in Sand Springs, Montana

“The speaker tied into my curriculum just as I was finishing Montana History and the cowboy/sheepherder era of open range. Russell is a featured person in the 4th Grade Montana History.”

“Mary Jane did a wonderful job of acting the part of Nancy Russell. She told stories that we had heard along with information that was new to my students. Extending the talk into an art project, several adults along with the students created a picture that we then told a story with. She also got to see a real rural one-room schoolhouse in action and was offered sheepherder hors d'oeuvres and chuckwagon beans!”



Hometown Humanities - Lewistown



The Hometown Humanities program in Lewistown is winding down this spring. During the past two years, the Hometown Humanities program has concentrated efforts in Lewistown alongside the Lewistown Public Library, the Lewistown Art Center, and The American Prairie National Discovery Center. Set to end during the summer of 2022, the program was extended through May of 2023 to accommodate need following the Covid-19 pandemic. In April of 2023, Programs Manager John Knight visited Lewistown to meet with community partners to hear of their experiences in collaborating with Humanities Montana. Capping the visit was the presentation “Queen Elizabeth I Time Travels to Montana”, given by speaker Leslie Van Stavern Millar III at the Lewistown Public Library. Thank you to all of the community partners and Lewistown constituents who worked hard to bring the public humanities to their community!

The Democracy Project



- Project Updates
- Rubric to onboard, keep working with, and offboard Democracy Project Sites
- Topic Toolkits for Democracy Project Sites
- Outreach Efforts

The Democracy Project 2022-23 Site Map



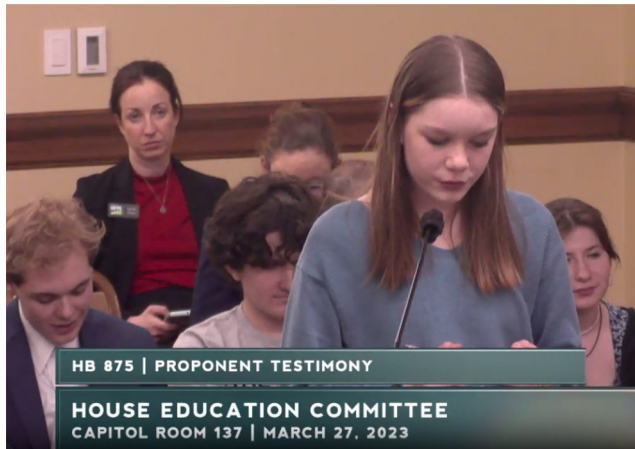
Tribal College Libraries: Aaniiih Nakoda College Library and Fort Peck Community College Library

High School Libraries: Gallatin High School, and Columbia Falls High School

Public and Community Libraries: Billings Public Library; Missoula Public Library; George McCone County Library; Lewis and Clark Library, Lewis and Clark, East Helena Branch; Drummond School and Community Library, Seeley Lake School and Community Library, and Whitehall Community Library

The Democracy Project 2022-23

Highlights: teen-led projects



Lewis and Clark Library, Helena
HB 875 in support of teen mental health



Lewistown Public Library
Expanded recycling program



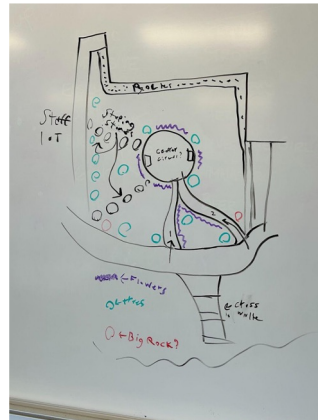
Columbia Falls High School
Teen voter registration drive

" In my many years of being a librarian, working with the Democracy Project and its group of dedicated, caring, teens who have been meeting all year long and using their time to write a House Bill and developing a website dedicated to Teen Mental Health has been the highlight of my career. It has been an honor to work with this group of forward thinking young people. They give me hope."

~ Sherry R. Schlundt, Teen Services Librarian, Lewis & Clark Library, Helena



**James E. Shanley Tribal
College Library, Poplar**
Resources for teens in need



**Gallatin High School
Bozeman**
Native plants garden



**McCone County Library
Circle**
Recorded interviews to
preserve local history



**Drummond School and
Community Library**
Grocery delivery service

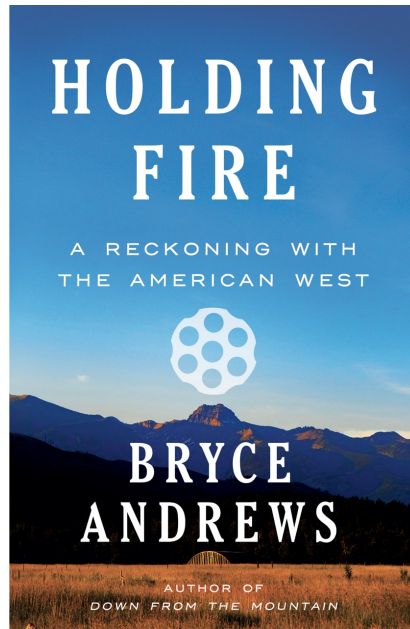
Montana Center for the Book

- Library of Congress, State Centers for the Book Affiliation Agreement for 2023-2025
- Great Reads from Great Places update
- National Book Festival, August 12, 2023
- Meeting with Wyoming Humanities / Wyoming Center for the Book

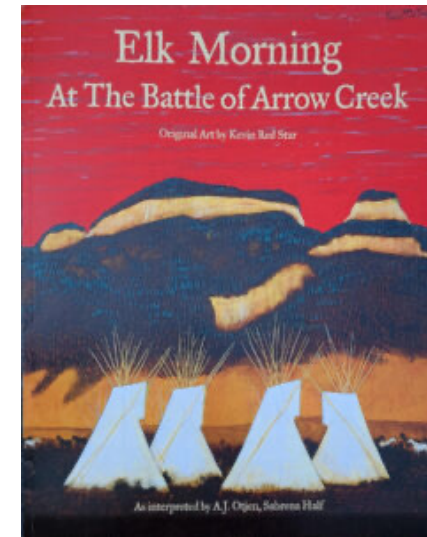
Montana Center for the Book

Great Reads from Great Places Selections

Adult Seleccion:



Young Adult Selection:



United We Stand Grant

NEH is offering each humanities council up to \$50,000 in supplemental funding to:

- combat hate through humanities resources and programs that foster cross-cultural understanding, empathy, and community resilience
- develop and implement humanities-based programming that educates the public on the history of domestic extremism and hate-based violence and promotes civic engagement, information literacy, and social cohesion through strategic partnerships, community-building, and on-going public engagement
- develop and share humanities resources that deepen public understanding of and contextualize community, state, and national history

National History Supplements Grant

- NEH invites all state and jurisdictional humanities councils—those that serve as an NHD coordinator and those that do not—to apply for a supplemental award of up to \$7,500 to support planning or up to \$20,000 to support program development and implementation
- Supplemental funding to be used to extend NHD outreach to educators and students in underserved and hard-to-reach communities
- Humanities Montana is teaming up with Hailey Hancock, Assistant Teaching Professor at Montana State University – Bozeman develop National History Day Programming in Montana

Strategic Plan for Programs, Action Steps Update

H. Strategic Plan for Programs, Action Steps Update – Timeline Shift

- i. Process Strategy 1: Evaluate and refine current programs
 - a. *Action Step:* Staff evaluate current and recent programs through strategy screen and 2019 evaluation tool to make recommendations on which programs to eliminate; put on pause and evaluate; or keep with improvements (Target date: 06/30/2023)
 - b. *Action Step:* Collaborate with The Democracy Project funder regarding the future of the program at Humanities Montana (Target Date: 03/31/2023)
- ii. Process Strategy 2: Increase program effectiveness, assessment, and evaluation
 - a. *Action Step:* Update Montana Conversation and Speakers in the Schools speaker agreements to ensure programs are based on community needs and equitable distribution (Target Date: 07/01/2023)
- iii. IDEA Strategy: Boost program access and outreach to underserved Montana Communities
 - a. *Action Step:* Provide IDEA training for Montana Conversations, Speakers in the Schools, and Informed Citizen speakers (08/31/2023)
 - b. *Action Step:* Develop guidance document for Think and Drink events with attention to IDEA considerations (06/31/2023)



Thank you!
Questions and Comments

Humanities
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Humanities Montana Grants Committee Meeting
May 24, 2023
Zoom, 10:00 AM

Present: Jennifer Corning (chair); Francine Spang-Willis; Carla Homstad; Jeremy Carl; Ray Ekness. Lathie Pool was absent. Staff: Kim Anderson (interim executive director) and Megan Sundy (grants manager).

Jennifer Corning called the meeting to order at 10:00 a.m., welcomed the committee, and asked attendees to introduce themselves. Carla Homstad moved to approve the January 25, 2023 grants committee meeting minutes. Ray Ekness seconded the motion. The motion passed unanimously.

Jennifer Corning asked Megan Sundy for a grants report. Megan shared her screen so that the committee could follow the slide presentation and addressed questions from the committee as needed. The grants report slides will be included in the board meeting packet and shared with the full board at the next board meeting.

Jennifer Corning thanked board and committee members for taking the time to review, score, and provide comments for grant proposals. Jennifer suggested the committee begin discussing applications starting with the highest weighted scores and asked if anyone would like to lobby for either of the two projects scoring below 80%. Carla Homstad asked to discuss the Stolen Waters Summit project.

The committee considered the following applications:

Regular grant applications (7 received, \$46,380 requested)

- Poetry in the Classroom, Elk River Arts & Lectures, Livingston, MT, \$7,000.
Weighted Score: 90%
- No One is Forgotten/Missing and Murdered Indigenous People publication, Missoula Art Museum, \$10,000.
Weighted Score: 89%
- Listen First Podcast: Indigenous Immersion Initiative Mini-Series, Leadership Montana, Helena, MT, \$5,000.
Weighted Score: 86%
- Communities with Disabilities Oral History Project, Phase 2, Western Heritage Center, Billings, MT, \$7,900.
Average Score: 85%
- Her Stories: Women of the West in Art and History – Presentation and Panel Discussion, Hockaday Museum of Art, Kalispell, MT, \$4,050.
Average Score: 81%
- Stolen Waters Summit, University of Montana, Missoula, MT, \$6,930.
Average Score: 78%
- The Bison Jam Podcast, Montana State University, Bozeman, MT, \$5,500.
Average Score: 75%

Total Requested: \$46,380

Recusals:

Ray Ekness and Francine Spang-Willis recused themselves from voting on the Listen First Podcast project proposed by Leadership Montana.

Francine Spang-Willis also recused herself from voting on Poetry in the Classroom project proposed by Elk

River Arts & Lectures and Communities with Disabilities Oral History Project, Phase 2 project proposed by Western Heritage Center.

The discussion began with a consideration of *Poetry in the Classroom*. In particular, concerns were raised about supporting staff salaries and whether or not the amount requested to support the executive director was appropriate. Kim Anderson noted that there are no major issues with funds being allocated to salary and that it is important to discern between direct project support and indirect general operating support. Carla Homstad felt the committee should consider that the executive director role is a new position at Elk River Arts & Lectures and Jeremy Carl commented that there is sometimes a false distinction between operational and project support and he was not bothered by some salary support if it was related to the project. The conversation also included a review of the frequency with which the organization requests funds from HM. Megan Sundy provided an overview of previously funded projects. Jennifer Corning suggested partial funding and other members felt full funding was appropriate.

The focus then turned to the *No One is Forgotten/Missing and Murdered Indigenous People* publication. Per instructions from the grants committee, the applicant was encouraged to reapply after being declined funding during the December 2022 granting cycle. Ray Ekness felt that this project was a great opportunity to bring arts and humanities together and be attentive to ongoing challenges and issues facing Montana's Native American communities. Francine Spang-Willis was more comfortable knowing that each victim's story would be predominately portrayed through art and that the applicant had addressed her previous concerns about the engagement and support of family members. Jennifer Corning requested additional details about the publication's distribution and would like to see the organization make it more accessible to a wider audience. Jeremy Carl noted the project's merit and also voiced concerns about the project oversimplifying the issue of MMIW. Jennifer Corning asked for a show of hands which showed four committee members in favor of funding and one against funding.

The committee then discussed the *Listen First Podcast: Indigenous Immersion Initiative Mini-Series*. Jennifer Corning and Kim Anderson felt that the interviews from past podcast episodes focused on the experiences of Leadership Montana alumni and that the proposal did not provide ample details about interviews with partners in tribal communities participating in the Indigenous Immersion Initiative. Francine Spang-Willis thought the proposal was requesting support to begin this process of engaging more with participating Indigenous communities. Jeremy Carl expressed having concerns but that the proposal seemed reasonable. Jennifer Corning asked for a show of hands which showed three committee members in favor of funding, one against funding, and one abstention.

Next, the group considered the *Communities with Disabilities Oral History Project, Phase 2*. All agreed the project was worthy of support in full but also raised questions about the allowability of allocating funds to staff salary expenses.

Jeremy Carl and Francine Spang-Willis asked questions about Humanities Montana's historical approach to funding staff salaries and for additional context around the matter. Kim Anderson and Megan Sundy provided a brief overview of the organization's limitations as a pass-through-entity (PTE) for NEH to support general operating expenses. Jennifer Corning and Francine Spang-Willis suggested the group hold this topic for a more in-depth conversation at the next ad hoc committee meeting.

In the review of *Her Stories: Women of the West in Art and History – Presentation and Panel Discussion* project, committee members saw no major concerns or issues with the proposal, and all informally agreed to fully fund the project. Carla Homstad mentioned that she was disappointed that the applicant has not identified or provided a letter of support from the Blackfeet scholar involved in the project.

Significant discussion followed the consideration of the lower-ranked project, *Stolen Waters Summit*. Carla Homstad began by stating that she thinks water is important to everyone and that everyone can benefit from a greater understanding of the history and current issues surrounding water and its impact on communities. Jeremy Carl emphasized his concerns about this proposal engaging in presentism and the importance of being nuanced in our approach to this topic, which he felt was absent in the proposal. He mentioned that although the topic may be worthy, the singular perspective articulated in the proposal narrative makes the project unsalvageable.

Jennifer Corning felt the project being facilitated through academia should include a greater diversity of perspectives and although that may be of concern, she did not feel the project was in violation of our guidelines and did not include a direct call for political action. Jeremy Carl reiterated that he felt the project is one-sided and that it is important to offer a balanced account of history and this project fails to do so. Francine Spang-Willis asked for clarification of what a balanced account of history involves, explaining that her formative experience learning about American history was told through an ethnocentric and unbalanced lens adding that her first exposure to alternative accounts of history occurred in college. Jeremy Carl responded in agreement that we should encourage dissenting opinions within grantee projects and asked that his "grave institutional concerns about institutional bias" be noted in the meeting minutes. Kim Anderson offered institutional knowledge of Humanities Montana, noting the organization has historically funded projects offering underrepresented perspectives and Jeremy Carl stated that he would assume in looking back at these types of projects there are fewer instances of funding right-wing perspectives.

Jennifer Corning again asked for a show of hands and four committee members indicated support while one did not.

Jennifer Corning asked the committee for final thoughts and comments before voting on award recommendations to be presented at the June board meeting in Billings.

Carla Homstad moved to recommend the following award decisions to the full board...

FULL FUNDING

- Poetry in the Classroom, Elk River Arts & Lectures, Livingston, MT, \$7,000.
- No One is Forgotten/Missing and Murdered Indigenous People publication, Missoula Art Museum, \$10,000.
- Listen First Podcast: Indigenous Immersion Initiative Mini-Series, Leadership Montana, Helena, MT, \$5,000.
- Communities with Disabilities Oral History Project, Phase 2, Western Heritage Center, Billings, MT, \$7,900.
- Her Stories: Women of the West in Art and History – Presentation and Panel Discussion, Hockaday Museum of Art, Kalispell, MT, \$4,050.
- Stolen Waters Summit, University of Montana, Missoula, MT, \$6,930.

DECLINE FUNDING

- The Bison Jam Podcast, Montana State University, Bozeman, MT, \$5,500.

Staff will consult with The Bison Jam Podcast project director and ask them to consider reapplying in the future with a more well-developed distribution plan and greater community support.

Ray Ekness seconded the motion. The motion passed unanimously.

TOTAL RECOMMENDED AWARD: \$40,880

Jennifer Corning thanked everyone and requested sending a Doodle poll to determine a date for a special grants committee meeting in late July. Everyone agreed.

Jennifer Corning asked if Megan Sundry could invite board members to the next grantee cohort session. Megan agreed.

Ray Ekness moved to adjourn the meeting. Francine Spang-Willis seconded the motion. The motion passed

unanimously.

The meeting adjourned at 11:26 AM

The Zoom call ended at 11:30 AM



Grantmaking Report

June 2023

Humanities
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Strategic Plan Updates

Re-energize grantmaking

	Process Strategy No. 1 Evaluate	Process Strategy No. 2 Ensure Compliance	Process Strategy No. 3 Advance Engagement
Activity	Updates to grantmaking systems <ul style="list-style-type: none"> Film + Video guidelines Film + Video applications 	Assess risk and refine internal protocols <ul style="list-style-type: none"> Internal grantmaking control document (July) 	Increase available resources for interested applicants <ul style="list-style-type: none"> Film + Video production partner list (June) NEH virtual media project grant writing workshop (July- <i>pending confirmation</i>)
Activity	Align the application review process with national grantmaking best practices <ul style="list-style-type: none"> Scoring rubric feedback and revisions Revisions to application forms in Foundant 	Participate in NEH and NFHC grantmaking training and networking opportunities <ul style="list-style-type: none"> PEAK Grantmaking - Oral and Alternative Reporting Federation Evaluation Learning Cohort Federation Grants Officers meetings Federation focus group Federation Data & Research meetings 	Increase reach through outreach & strategic partnerships <ul style="list-style-type: none"> Museum Association of Montana Foundation for Montana History Montana Library Association MSU Extension Humanities Institute

Outreach & Engagement Highlights



“**H**umanities Montana recently awarded \$42,367 to humanities projects across the state through their Opportunity Grants, Regular Grants, and Research Fellowships.”

- Billing Gazette, March 9, 2023

February

December grantee cohort session

March

Informational webinar for interested applicants

Recent awardee press coverage

Rosebud County Independent Press, Miles City Star, Daniels County Leader, The Montanian, Billings Gazette, Missoulian, Independent Record, Northern Plains Resource Council

Museum Association of Montana Funders Panel

April

MSU Extension *re* Imagining Rural Inspirational Hour presentation

Recent Grantee Projects



World Affairs Council of Montana
"Connecting Montana to the World" \$5,000

END CHILD SOLDIERING
 Council in the Classroom
 April 2023

Lobo Institute MONTANA WORLD AFFAIRS COUNCIL

HAMILTON
 BIG SKY
 SENTINEL
 UNIV OF MONTANA
 PHILIPSBURG
 DRUMMOND
 HELENA PAL
 BROWNING

Native Filmmaker Initiative Film Club

Native and Indigenous-focused documentaries
 curated for classrooms across Montana



- 2,000+ VIRTUAL MILES TRAVELED
- 4,781 PARTICIPATING STUDENTS
- 45 INTERACTIVE CLASSROOMS
- 7 VISITING FILMMAKERS
- 3 FILM CLUB DISCUSSIONS

Big Sky Film Institute \$5,000

Terry Schools \$990

MSU Billings
"Watershed People of Montana and Amazonia" \$6,767

New Grantee Spotlight

Film + Video \$10,000

Project: A Different, Deadly Beast: The 1918 Influenza in Montana

Dee Garceau of Dance River Productions
 Foundation for Montana History

Humanities MONTANA

Elk River Arts & Lectures "NBF Novels that Connect Us" \$1,000

FY 2023 Grantmaking Trends - Geography

Data reflects funding awarded through Big Sky Reads, Opportunity grants, Regular grants, and Research Fellowships

Figure 1: Award Totals by County, 2023

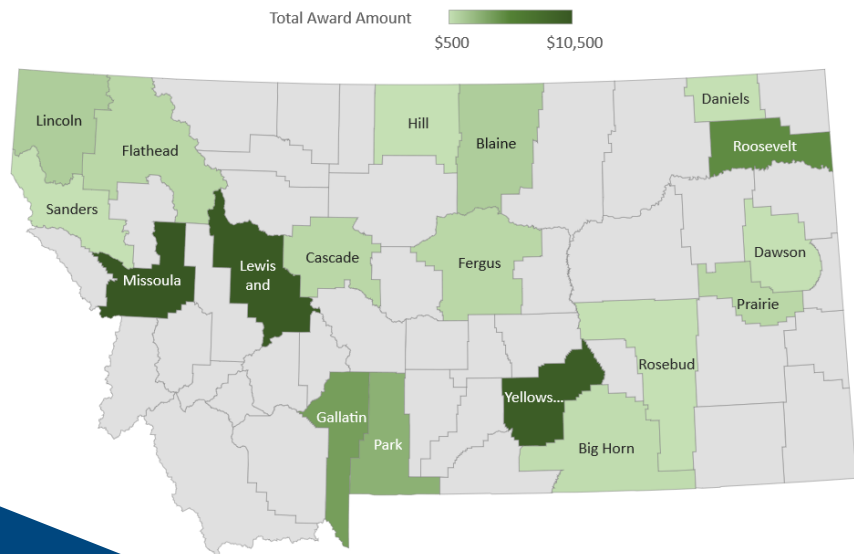
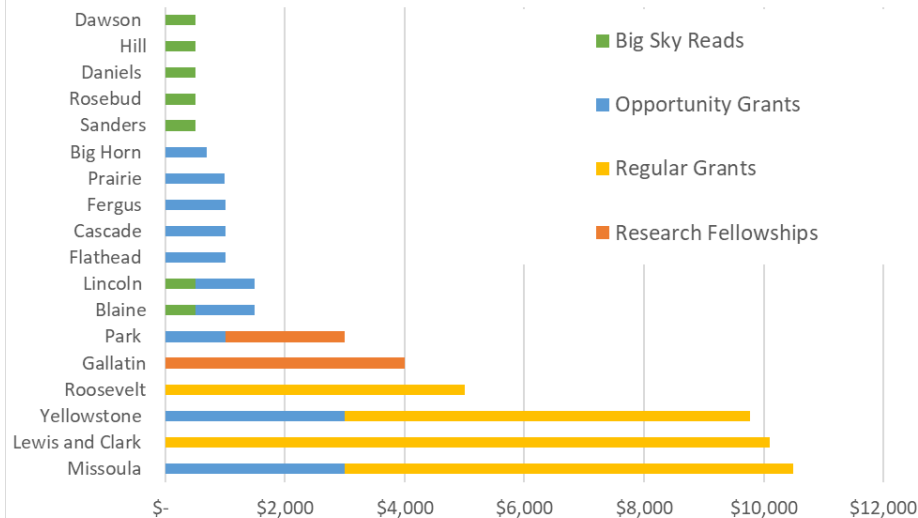


Figure 2: Award Types and Amounts by County, 2023



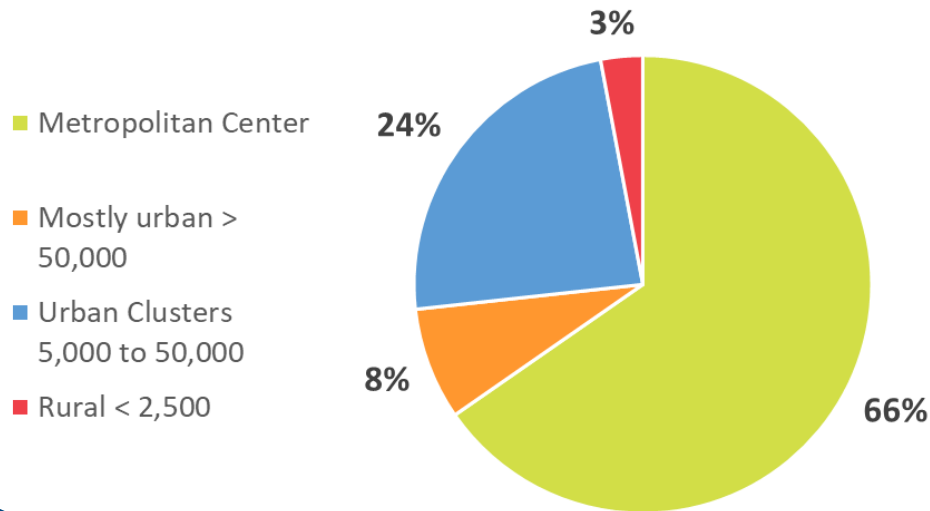
Key Learning

More Big Sky Reads stipends and Opportunity grants are distributed in rural counties than Regular grants or Research Fellowships.

FY 2023 Grantmaking Trends – Priority Audiences

Data reflects funding awarded through Opportunity grants, Regular grants, and Research Fellowships

Figure 3: Fund distribution by population density, 2023



99% of organizations funded in 2023 to date have reported prioritizing service to youth, rural, and Native American communities in Montana.

27%	Native American, Rural, and Youth
23%	Rural and Youth
18%	Rural
9%	Native American and Rural
9%	Youth
5%	Native American and Youth
5%	Native American
4%	None

Key Learning

Although a greater percentage of HM funds are distributed to organizations located in metro centers, HM funds are supporting organizations providing service to our priority communities.

FY 2023 Grantmaking Trends – Additional Insights

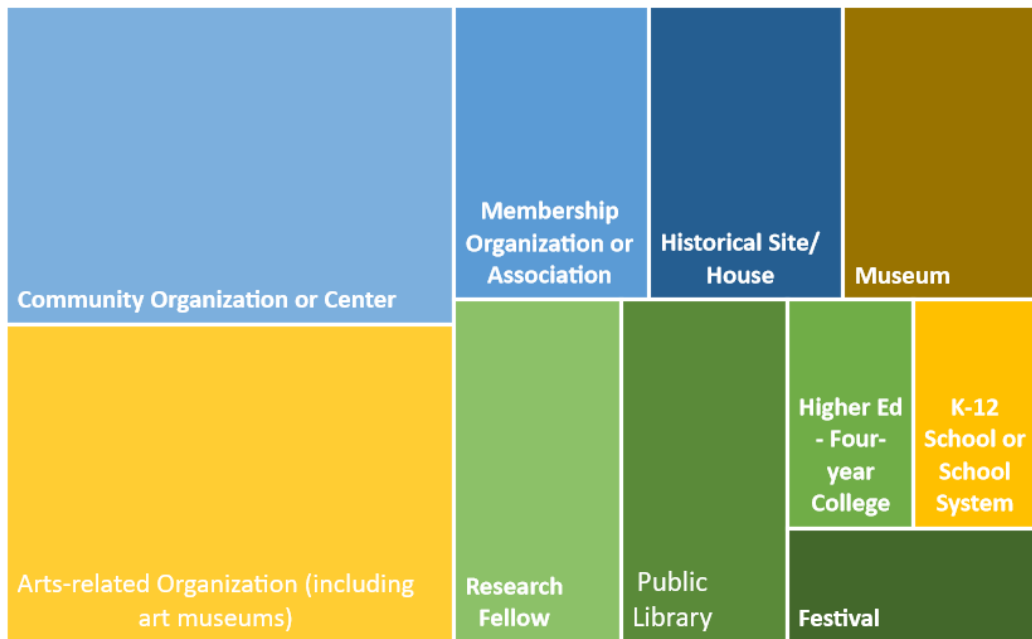
Data reflects funding awarded through Opportunity grants, Regular grants, and Research Fellowships

86% of grants awarded to organizations **previously funded** by Humanities Montana

14% of grants awarded to (new) organizations not previously funded by Humanities Montana

Key Learning

Figure 4: Types of Organizations Funded in 2023



Additional outreach efforts to non-arts-related organizations may encourage more first-time applicants.

Coming Soon



Outreach

June – Info webinar

June - MSU Extension *re* Imagining Rural Gathering in Townsend

August – Grant writing workshop in White Sulphur Springs

September - Grant writing workshop in Glendive

October - Grant writing workshop in Pablo



Ad Hoc Grants Committee Meeting (July 2023)



Next grant cycle (August 20 application deadline)



Q & A

Megan J. Hill Sundy, Grants Manager

megan.sundy@humanitiesmontana.org

Humanities
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FY2023 Regrant Summary Report 11.01.2022 - 05.16.2023

Organization Name	Organization City	Tourism region	Amount Awarded	Amount Requested	Process Name
Melissa Ragain	Livingston	Yellowstone	\$2,000.00	\$4,000.00	Research Fellowship Grant 2023
Montana State University	Bozeman	Yellowstone	\$4,000.00	\$4,000.00	Research Fellowship Grant 2023
Helena Symphony	Helena	Southwest	\$2,500.00	\$2,500.00	Regular Grant 2023
World Affairs Council of Montana	Missoula	Glacier	\$5,000.00	\$5,000.00	Regular Grant 2023
Montana State University Billings	Billings	Southeast	\$6,767.00	\$6,767.00	Regular Grant 2023
Merlin CCC	Helena	Southwest	\$4,000.00	\$4,000.00	Regular Grant 2023
AERO	Helena	Southwest	\$3,600.00	\$9,000.00	Regular Grant 2023
Thresh Inc.	New York / Roosevelt	Missouri River	\$5,000.00	\$10,000.00	Regular Grant 2023
Travelers' Rest Preservation and Heritage Association	Lolo	Glacier	\$2,500.00	\$2,500.00	Regular Grant 2023
Blaine County Museum	Chinook	Central	\$1,000.00	\$1,000.00	Opportunity Grant 2023
Elk River Arts & Lectures	Livingston	Yellowstone	\$1,000.00	\$1,000.00	Opportunity Grant 2023
North Valley Music School	Whitefish	Glacier	\$730.00	\$730.00	Opportunity Grant 2023
Lincoln County Public Libraries	Libby	Glacier	\$1,000.00	\$1,000.00	Opportunity Grant 2023
High Plains Book Awards	Billings	Yellowstone	\$1,000.00	\$1,000.00	Opportunity Grant 2023
Great Falls Public Library	Great Falls	Central	\$1,000.00	\$1,000.00	Opportunity Grant 2023
Terry School District	Terry	Southeast	\$989.12	\$989.12	Opportunity Grant 2023
Lewistown Art Center	Lewistown	Central	\$1,000.00	\$1,000.00	Opportunity Grant 2023
FRIENDS OF TWO RIVERS INC	Milltown	Glacier	\$1,000.00	\$1,000.00	Opportunity Grant 2023
The Roxy Theater	Missoula	Glacier	\$1,000.00	\$1,000.00	Opportunity Grant 2023
Billings Public Library Foundation	Billings	Yellowstone	\$1,000.00	\$1,000.00	Opportunity Grant 2023
Billings Preservation Society	Billings	Yellowstone	\$1,000.00	\$1,000.00	Opportunity Grant 2023
Big Horn County Historical Museum	Hardin	Southeast	\$700.00	\$700.00	Opportunity Grant 2023
Missoula Writing Collaborative	Missoula	Glacier	\$1,000.00	\$1,000.00	Opportunity Grant 2023
Total # of Unique Organizations = 23	Total # of Unique Locations = 15	Total # of Unique Tourism Regions = 6	Total Amount Awarded = \$48,786.12	Total Amount Requested = \$61,186.12	