

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2012

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the **2012** calendar year, or tax year beginning **JUL 1, 2012** and ending **JUN 30, 2013**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization UNITED WAY OF YELLOWSTONE COUNTY Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2173 OVERLAND City, town, or post office, state, and ZIP code BILLINGS, MT 59102 F Name and address of principal officer: CAROL BURTON SAME AS C ABOVE	D Employer identification number 81-0287507 E Telephone number 406-252-3839 G Gross receipts \$ 2,640,005. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) 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.UNITEDWAYYELLOWSTONE.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: 1961 M State of legal domicile: MT

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: TO IMPROVE LIVES BY MOBILIZING THE CARING POWER OF OUR COMMUNITY.			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	10	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	10	
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	58	
	6 Total number of volunteers (estimate if necessary)	6	1550	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	21,243.	
	b Net unrelated business taxable income from Form 990-T, line 34	7b	19,236.	
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,780,103.	Current Year 1,811,982.
9 Program service revenue (Part VIII, line 2g)		516,361.	532,127.	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		74,793.	57,014.	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		20,727.	33,448.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		2,391,984.	2,434,571.	
Expenses		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	496,250.	550,600.
		14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
		15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,100,645.	954,365.
		16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
		b Total fundraising expenses (Part IX, column (D), line 25) ▶ 261,279.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	780,454.	922,509.		
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,377,349.	2,427,474.		
19 Revenue less expenses. Subtract line 18 from line 12	14,635.	7,097.		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 4,203,403.	End of Year 4,223,250.	
	21 Total liabilities (Part X, line 26)	1,426,817.	1,359,040.	
	22 Net assets or fund balances. Subtract line 21 from line 20	2,776,586.	2,864,210.	

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 CAROL BURTON, PRESIDENT, CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name KIMBERLY E. DARE	Preparer's signature Date 10/22/13
	Firm's name ▶ GALUSHA HIGGINS & GALUSHA, PC	Check <input type="checkbox"/> if self-employed PTIN P00537995
	Firm's address ▶ 303 N.28TH STREET #503 BILLINGS, MT 59103	Firm's EIN ▶ 81-0212932 Phone no. 406-248-1681

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

1 Briefly describe the organization's mission: THE UNITED WAY OF YELLOWSTONE COUNTY IS THE PRIMARY COMMUNITY-BUILDING ORGANIZATION. WE PROVIDE LEADERSHIP TO EFFECTIVELY MOBILIZE PEOPLE, FINANCIAL AND STRATEGIC RESOURCES TO IMPROVE PEOPLE'S LIVES. WE IDENTIFY AND ADDRESS PRIORITY NEEDS AND PROVIDE SOLUTIONS THAT ACHIEVE

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 [X] 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 [X] 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 \$ 550,600. including grants of \$ 550,600.) (Revenue \$) WITH FUNDING PROVIDED THROUGH GRANTS AND PRIVATE CONTRIBUTIONS TO THE COMMUNITY CARE FUND, UNITED WAY OF YELLOWSTONE COUNTY INVESTS AND PARTNERS WITH PROGRAMS THAT DIRECTLY BENEFIT INDIVIDUALS AND FAMILIES THAT LIVE IN OUR COMMUNITY. SEE SCHEDULE I OF ALLOCATIONS FOR A LIST OF AGENCIES RECEIVING SUPPORT DURING THE FISCAL YEAR.

4b (Code:) (Expenses \$ 290,452. including grants of \$) (Revenue \$) DONOR DESIGNATIONS - UNITED WAY OF YELLOWSTONE COUNTY PROVIDES AN ADMINISTRATIVE CONDUIT FOR DONORS TO DESIGNATE CONTRIBUTIONS TO SPECIFIC AGENCIES.

4c (Code:) (Expenses \$ 1,205,286. including grants of \$) (Revenue \$ 544,332.) WITH FUNDING PROVIDED THROUGH GRANTS AND PRIVATE CONTRIBUTIONS TO THE COMMUNITY CARE FUND, UNITED WAY OF YELLOWSTONE COUNTY HAS ADMINISTERED PROGRAMS THAT DIRECTLY BENEFIT INDIVIDUALS AND FAMILIES THAT LIVE IN OUR COMMUNITY. THESE PROGRAMS INCLUDE DISCOVER ZONE, READING MATTERS LITERACY PROGRAM, EMERGENCY FOOD AND SHELTER PROGRAM, CITIZEN CORP, ROOTS OF PROMISE DUI TASK FORCE, COMMUNITY INCENTIVE PROGRAM AND THE VOLUNTEER CENTER.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 2,046,338.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 20b regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations in 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 Compliance

Check if Schedule O contains a response to any question in this Part V

Input box for Schedule O response

Main table with columns for question number, description, sub-questions (1a-14b), Yes, and No. Includes questions about Form 1096, Form W-2G, Form W-3, foreign accounts, prohibited transactions, and charitable contributions.

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 in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (10), 1b (10), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

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 (or 1024 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. [X] Own website [] Another's website [X] Upon request [] Other (explain in Schedule O)
19 Describe in 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, physical address, and telephone number of the person who possesses the books and records of the organization: UNITED WAY OF YELLOWSTONE COUNTY - 406-252-3839 2173 OVERLAND, BILLINGS, MT 59102

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question 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 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) PATRICE ELLIOTT BOARD MEMBER	1.00	X						0.	0.	0.
(2) WANDA ANDERSON CHAIR	1.00	X		X				0.	0.	0.
(3) RONI BAKER BOARD MEMBER	1.00	X						0.	0.	0.
(4) BARBARA SCHNEEMAN BOARD MEMBER	1.00	X						0.	0.	0.
(5) ELLEN FULTON BOARD MEMBER	1.00	X						0.	0.	0.
(6) ROGER HUEBNER TREASURER	1.00	X		X				0.	0.	0.
(7) CURT KOCHNER BOARD MEMBER	1.00	X						0.	0.	0.
(8) BRENDA KOCH BOARD MEMBER	1.00	X						0.	0.	0.
(9) DARREN K WALKER BOARD MEMBER	1.00	X						0.	0.	0.
(10) CHARLES WETHERINGTON BOARD MEMBER	1.00	X						0.	0.	0.
(11) CAROL BURTON PRESIDENT/CEO	40.00			X				91,691.	0.	0.

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes sub-totals for 1b, 1c, and 1d.

Summary table for Section A questions 2, 3, 4, and 5. Question 2 asks for total number of individuals receiving more than \$100,000 of reportable compensation (0). Questions 3, 4, and 5 ask about former officers, high compensation, and unrelated compensation (all marked 'X' for No).

Section B. Independent Contractors

Table for Section B. Question 1: Complete this table for your five highest compensated independent contractors. Question 2: Total number of independent contractors receiving more than \$100,000 of compensation (0).

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 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	134,899.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,677,083.				
	g	Noncash contributions included in lines 1a-1f: \$		31,385.				
	h	Total. Add lines 1a-1f		1,811,982.				
	Program Service Revenue	2 a	CARE ACADEMY APPLICATI	Business Code 900099	463,865.	463,865.		
b		ADMINISTRATIVE FEE	900099	68,262.	68,262.			
c								
d								
e								
f		All other program service revenue						
g		Total. Add lines 2a-2f		532,127.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		35,670.			35,670.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real	105,129.				
			(ii) Personal					
			b	Less: rental expenses	83,886.			
			c	Rental income or (loss)	21,243.			
	d	Net rental income or (loss)		21,243.	21,243.			
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	142,892.				
			(ii) Other					
			b	Less: cost or other basis and sales expenses	121,548.			
			c	Gain or (loss)	21,344.			
	d	Net gain or (loss)		21,344.		21,344.		
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
b	Less: direct expenses	b						
c	Net income or (loss) from fundraising events							
9 a	Gross income from gaming activities. See Part IV, line 19	a						
b	Less: direct expenses	b						
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances	a						
b	Less: cost of goods sold	b						
c	Net income or (loss) from sales of inventory							
11 a	Miscellaneous Revenue OTHER	Business Code 900099	12,205.	12,205.				
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d		12,205.					
12	Total revenue. See instructions.		2,434,571.	544,332.	21,243.	57,014.		

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 to any question in this Part IX X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	550,600.	550,600.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	90,225.	71,039.	5,464.	13,722.
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	725,160.	561,830.	54,808.	108,522.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	55,746.	32,943.	9,151.	13,652.
9 Other employee benefits	83,234.	49,188.	13,663.	20,383.
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management	6,379.	1,261.	4,852.	266.
b Legal				
c Accounting	16,925.	11,081.	4,206.	1,638.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	14,005.			14,005.
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology	14,562.	10,735.	789.	3,038.
15 Royalties				
16 Occupancy	31,658.	21,834.	6,596.	3,228.
17 Travel	2,282.	726.	804.	752.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,605.	370.	1,235.	
20 Interest				
21 Payments to affiliates	16,533.	13,800.	693.	2,040.
22 Depreciation, depletion, and amortization	13,976.	7,792.	2,049.	4,135.
23 Insurance	2,355.	532.	1,223.	600.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DONOR DESIGNATED	290,452.	290,452.	0.	0.
b DRUG FREE GRANT EXPENSE	124,847.	124,847.	0.	0.
c CARE EXPENSE	80,051.	80,051.	0.	0.
d SUPPLIES	56,069.	44,106.	2,895.	9,068.
e All other expenses SEE SCH O	250,810.	173,151.	11,429.	66,230.
25 Total functional expenses. Add lines 1 through 24e	2,427,474.	2,046,338.	119,857.	261,279.
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 Sheet

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	103,037.	1	115,062.	
	2 Savings and temporary cash investments	735,185.	2	601,588.	
	3 Pledges and grants receivable, net	574,776.	3	569,715.	
	4 Accounts receivable, net		4		
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	6,633.	9	8,849.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,657,661.			
	b Less: accumulated depreciation	10b 158,572.	1,510,413.	10c	1,499,089.
	11 Investments - publicly traded securities		11		
	12 Investments - other securities. See Part IV, line 11	1,258,731.	12	1,398,958.	
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	14,628.	15	29,989.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	4,203,403.	16	4,223,250.		
Liabilities	17 Accounts payable and accrued expenses	95,423.	17	80,083.	
	18 Grants payable		18	18,383.	
	19 Deferred revenue	84,570.	19	54,287.	
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties	975,000.	23	972,849.	
	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	271,824.	25	233,438.	
	26 Total liabilities. Add lines 17 through 25	1,426,817.	26	1,359,040.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	2,457,517.	27	2,512,641.	
	28 Temporarily restricted net assets		28		
	29 Permanently restricted net assets	319,069.	29	351,569.	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	2,776,586.	33	2,864,210.		
34 Total liabilities and net assets/fund balances	4,203,403.	34	4,223,250.		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,434,571.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,427,474.
3	Revenue less expenses. Subtract line 2 from line 1	3	7,097.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,776,586.
5	Net unrealized gains (losses) on investments	5	80,527.
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 in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,864,210.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question 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 in 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		X
2b	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	X	
2c	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 in Schedule O.	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?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

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. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization <p style="text-align: center; margin: 0;">UNITED WAY OF YELLOWSTONE COUNTY</p>	Employer identification number <p style="text-align: center; margin: 0;">81-0287507</p>
--	--

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 11, 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.)
 - 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 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.)
 - 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
 - 11 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 that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated
 - e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
 - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
 - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)	
(ii) A family member of a person described in (i) above?	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	
 - h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1816619.	1796188.	1727462.	1780103.	1811982.	8932354.
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	1816619.	1796188.	1727462.	1780103.	1811982.	8932354.
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)						
6 Public support. Subtract line 5 from line 4.						8932354.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	1816619.	1796188.	1727462.	1780103.	1811982.	8932354.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	45,955.	42,436.	106,933.	113,599.	57,014.	365,937.
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 IV.)	318,212.	11,285.	116,204.	14,127.	12,205.	472,033.
11 Total support. Add lines 7 through 10						9770324.
12 Gross receipts from related activities, etc. (see instructions)					12	1,996,760.
13 First five 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 2012 (line 6, column (f) divided by line 11, column (f))	14	91.42	%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	91.40	%
16a 33 1/3% support test - 2012. 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 - 2011. 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 - 2012. 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 IV 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 - 2011. 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 IV 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 9 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 in 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 IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five 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**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2012. 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 - 2011. 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

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

2012

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY

Employer identification number

81-0287507

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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization 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) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to 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. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), 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 Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization UNITED WAY OF YELLOWSTONE COUNTY	Employer identification number 81-0287507
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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	PPL MONTANA 303 N BROADWAY STE 400 BILLINGS, MT 59101	\$ 43,515.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	CHS, INC PO BOX 909 LAUREL, MT 59044	\$ 40,366.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	SUBSTANCE ABUSE & MENTAL HEALTH SERVICES ADMINISTRATION 1 CHOKE CHERRY ROAD ROCKVILLE, MD 20857	\$ 70,276.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	STATE OF MT BOARD OF CRIME CONTROL 5 S LAST CHANCE GULCH HELENA, MT 59620-1408	\$ 64,623.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization UNITED WAY OF YELLOWSTONE COUNTY	Employer identification number 81-0287507
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization	Employer identification number
UNITED WAY OF YELLOWSTONE COUNTY	81-0287507

Part III *Exclusively* religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. 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 information 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 D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY

Employer identification number

81-0287507

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor advisement and grant fund usage.

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

Form for Part II Conservation Easements. Includes questions about purpose of easements, acreage restricted, number of easements, and monitoring requirements. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, and 2d.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting works of art and historical treasures, and amounts related to these items.

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 are a 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 programs
 - 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" to 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? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	1,295,271.	1,523,182.	1,267,365.	1,112,336.	1,340,613.
b Contributions	40,002.	26,844.	17,054.	20,629.	15,965.
c Net investment earnings, gains, and losses	133,272.	10,028.	249,964.	144,482.	-235,010.
d Grants or scholarships					
e Other expenditures for facilities and programs		250,000.			
f Administrative expenses	14,005.	14,782.	11,201.	10,082.	9,232.
g End of year balance	1,454,540.	1,295,271.	1,523,182.	1,267,365.	1,112,336.

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

- a Board designated or quasi-endowment 75.83 %
- b Permanent endowment 24.17 %
- c Temporarily restricted endowment _____ %

The percentages in 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:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment. 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		443,873.		443,873.
b Buildings		1,035,703.	27,648.	1,008,055.
c Leasehold improvements				
d Equipment		178,085.	130,924.	47,161.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,499,089.

Part VII Investments - Other Securities. 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) INVESTMENTS	1,398,958.	COST
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	1,398,958.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	2,952.
(2) AGENCY FUNDS	222,386.
(3) CAPITAL LEASE OBLIGATIONS	8,100.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	233,438.

2. FIN 48 (ASC 740) Footnote. 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 FIN 48 (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

1	Total revenue, gains, and other support per audited financial statements	1	2,308,532.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	80,527.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	83,886.
e	Add lines 2a through 2d	2e	164,413.
3	Subtract line 2e from line 1	3	2,144,119.
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	290,452.
c	Add lines 4a and 4b	4c	290,452.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,434,571.

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

1	Total expenses and losses per audited financial statements	1	2,220,908.
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	83,886.
e	Add lines 2a through 2d	2e	83,886.
3	Subtract line 2e from line 1	3	2,137,022.
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	290,452.
c	Add lines 4a and 4b	4c	290,452.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	2,427,474.

Part XIII Supplemental Information

Complete this part to 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.

PART V, LINE 4: THE INCOME FROM THE ENDOWMENT FUND THAT IS MADE

AVAILABLE TO THE UNITED WAY BOARD OF DIRECTORS MAY BE USED AS FOLLOWS:

1) TO MEET UNANTICIPATED NEEDS AND EMERGING PROBLEMS THAT DEMAND AN EARLY RESPONSE THROUGH NEW OR EXISTING PROGRAMS REQUIRING A LEVEL OF FUNDING NOT AVAILABLE FROM THE ANNUAL CAMPAIGN;

2) TO MAINTAIN OR EXPAND SERVICE LEVELS DURING ECONOMIC DOWN CYCLES OR PERIODS OF INCREASED UNEMPLOYMENT OR PHYSICAL DISASTER WHICH REQUIRE ADDITIONAL HEALTH AND HUMAN SERVICES WHEN FINANCIAL RESOURCES ARE LIMITED;

Part XIII Supplemental Information (continued)

3) TO SUPPORT UNITED WAY'S ROLE IN THE COMMUNITY AS A FACILITATOR TO FOCUS THE ATTENTION AND RESOURCES OF OTHER SECTORS ON HIGH PRIORITY PROBLEMS;

4) TO HELP ASSURE THE FINANCIAL STABILITY OF AGENCIES FACING UNUSUAL OR CATASTROPHIC FINANCIAL PROBLEMS THAT EXCEED THEIR OWN RESOURCES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES	57,330.
RENTAL DEPRECIATION	26,556.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	83,886.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

DONOR DESIGNATIONS	290,452.
--------------------	----------

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES	57,330.
RENTAL DEPRECIATION	26,556.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	83,886.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

DONOR DESIGNATIONS	290,452.
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**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" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.**

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Name of the organization **UNITED WAY OF YELLOWSTONE COUNTY** Employer identification number **81-0287507**

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 Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BIG BROTHERS BIG SISTERS OF YELLOWSTONE COUNTY - 504 B NORTH 20TH STREET - BILLINGS, MT 59101	23-7451775	501(C)(3)	35,000.	0.			COMMUNITY BASED MENTORING PROGRAM
BIG SKY SENIOR SERVICES INC. 30 NORTH 35TH STREET BILLINGS, MT 59101	81-0364919	501(C)(3)	69,000.	0.			FRIENDS VOLUNTEER PROGRAM
BOYS & GIRLS CLUBS OF YELLOWSTONE COUNTY - 505 ORCHARD LANE - BILLINGS, MT 59101	81-0308003	501(C)(3)	50,000.	0.			PROJECT LEARN - YOUTH DEVELOPMENT
EAGLE MOUNT OF BILLINGS 2822 3RD AVE N, STE 203 BILLINGS, MT 59101	84-1370933	501(C)(3)	7,900.	0.			RECREATION & COMMUNITY INTEGRATION
FAMILY SERVICE, INC. 1824 1ST AVE N P.O. BOX 1020 BILLINGS, MT 59103	81-0232120	501(C)(3)	35,000.	0.			HELPING NEIGHBORS IN NEED/FINANCIAL STABILITY & INDEPENDENCE
FRIENDSHIP HOUSE 3123 8TH AVE S BILLINGS, MT 59101	81-0300497	501(C)(3)	50,000.	0.			FRIENDSHIP YOUTH DEVELOPMENT PROGRAM

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **17.**
- 3** Enter total number of other organizations listed in the line 1 table **0.**

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

Schedule I (Form 990) (2012)

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HEAD START, INC. 615 N. 19TH ST. BILLINGS, MT 59101	81-0398508	501(C)(3)	25,000.	0.			MENTAL HEALTH SERVICES FOR PRE-SCHOOL CHILDREN
TUMBLEWEED RUNAWAY PROGRAM, INC. 505 NORTH 29TH STREET BILLINGS, MT 59101	36-3343886	501(C)(3)	30,000.	0.			INDEPENDENT/TRANSITIONAL LIVING
YELLOWSTONE AIDS PROJECT 2906 1ST AVENUE N P.O. BOX 1748 BILLINGS, MT 59103	81-0464564	501(C)(3)	26,000.	0.			AIDS PREVENTION IN YOUTH POPULATION
YELLOWSTONE CASA, INC. PO BOX 688 BILLINGS, MT 59103	48-1301287	501(C)(3)	9,000.	0.			ADVOCATES FOR ABUSED/NEGLECTED CHILDREN IN 13TH JUDICIAL DISTRICT
YOUNG FAMILIES EARLY HEAD START 1020 COOK P.O. BOX 51269 BILLINGS, MT 59104	81-0422429	501(C)(3)	27,200.	0.			YOUTH DEVELOPMENT FOR LOW-INCOME PREGNANT WOMEN & FAMILIES.
YWCA OF BILLINGS 909 WYOMING AVE BILLINGS, MT 59101	81-0235415	501(C)(3)	69,000.	0.			QUALITY, AFFORDABLE FULL-DAY CHILD CARE ON A SLIDING SCALE.
FAMILY SUPPORT NETWORK PO BOX 21366 BILLINGS, MT 59104	36-3925429	501(C)(3)	30,000.	0.			PROVIDE SOCIAL SERVICES TO FAMILIES PROVIDE QUALITY SERVICES TO FAMILIES
DISTRICT 7 HRDC PO BOX 2016 BILLINGS, MT 59103	81-0300207	501(C)(3)	20,000.	0.			COMMUNITY RESOURCES
YELLOWSTONE HEALTH PARTNERSHIP - MAP - 123 S 27TH ST - BILLINGS, MT 59101	81-0419904	501(C)(3)	25,000.	0.			FUNDRAISING PROGRAM FOR YELLOWSTONE CITY-COUNTY HEALTH

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ADULT RESOURCE ALLIANCE 1505 AVE D BILLINGS, MT 59104	81-0364744	501(C)(3)	30,000.	0.			KEEPING ADULTS 60+ INDEPENDENT AND INVOLVED
SOUTH CENTRAL MONTANA MENTAL HEALTH CENTER - THE HUB - 1245 N 29TH ST - BILLINGS, MT 59101	81-0359499	501(C)(3)	10,000.	0.			TO ASSIST THE DONEE ORGANIZATION'S MISSION OF MAINTAINING HIGH QUALITY MENTAL HEALTH AND

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to 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 non-cash assistance

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

SCHEDULE I, PART I, LINE 2: INCOME FROM FEDERALLY FUNDED PROJECTS MUST BE ALLOWABLE BY THE FUNDING AND USED IN ACCORDANCE WITH THE PROGRAM AGREEMENT AND FEDERAL GUIDELINES. SPECIFICALLY THIS INCOME MUST BE LIMITED TO ONE OR MORE OF THE FOLLOWING:

- FURTHERING THE ELIGIBLE PROJECT OR PROGRAM OBJECTIVES
- FINANCING THE NON-FEDERAL SHARE OF THE PROJECT OR PROGRAM
- DEDUCTING IT FROM THE TOTAL FEDERAL SHARE OF PROJECT OR PROGRAM ALLOWABLE COSTS.

DISBURSEMENTS MUST BE SUPPORTED BY THE CHECK STUB, WHEN PAID BY CHECK,

Part IV Supplemental Information

AND A COPY OF THE INVOICE OR APPROPRIATE DOCUMENTATION SUPPORTING THE DISBURSEMENT.

ALL DISBURSEMENTS FOR GRANT PROGRAMS MUST BE ALLOWABLE UNDER THE GRANT AGREEMENT. ALL OF THESE DOCUMENTATIONS ARE MAINTAINED FOR 7 YEARS IN THE FILES.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: FAMILY SUPPORT NETWORK

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE SOCIAL SERVICES TO FAMILIES
PROVIDE QUALITY SERVICES TO FAMILIES
PROVIDE QUALITY SERVICES TO FAMILIES

NAME OF ORGANIZATION OR GOVERNMENT:

SOUTH CENTRAL MONTANA MENTAL HEALTH CENTER - THE HUB

(H) PURPOSE OF GRANT OR ASSISTANCE: TO ASSIST THE DONEE ORGANIZATION'S MISSION OF MAINTAINING HIGH QUALITY MENTAL HEALTH AND CHEMICAL DEPENDENCY CARE IN SOUTH CENTRAL MMONTANA.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization
UNITED WAY OF YELLOWSTONE COUNTY

Employer identification number
81-0287507

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>OFFICE FURNIT</u>)	X	1	31,385.	APPRAISED VALUATION
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2012)

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY

Employer identification number

81-0287507

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

MEASURABLE RESULTS AND SUSTAINED COMMUNITY CHANGE.

FORM 990, PART VI, SECTION B, LINE 11: THE UWYC FINANCE COMMITTEE AND

BOARD OF DIRECTORS APPROVES THE AUDIT. THE 990 IS PREPARED FROM THE AUDIT.

FORM 990, PART VI, SECTION B, LINE 12C: UNITED WAY MONITORS AND ENFORCES

COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY BY HAVING STAFF AND BOARD

SIGN THE POLICY AND DISCLOSE ANY CONFLICT OF INTEREST IN WRITING ONCE A

YEAR. WE ALSO REMIND BOARD MEMBERS ABOUT CONFLICT OF INTEREST BEFORE ANY

ACTION DECISIONS AT BOARD MEETINGS.

TO AVOID ANY CONFLICT OF INTEREST OR THE APPEARANCE OF A CONFLICT OF

INTEREST WHICH COULD TARNISH THE REPUTATION OF UWYC OR UNDERMINE THE

PUBLIC'S TRUST, UWYC BOARD MEMBERS, STAFF, VOLUNTEERS, AND REPRESENTATIVES

SHOULD:

(1) AVOID ANY ACTIVITY OR OUTSIDE INTEREST WHICH CONFLICTS OR APPEARS TO

CONFLICT WITH THE BEST INTEREST OF UWYC, INCLUDING INVOLVEMENT WITH A

CURRENT OR POTENTIAL UWYC VENDOR, GRANTEE OR COMPETING ORGANIZATION UNLESS

DISCLOSED TO AND DEEMED TO BE APPROPRIATE BY THE DECISION-MAKING BODY WHO

WILL TAKE THE MATTER TO THE BOARD.

(2) ENSURE THAT OUTSIDE EMPLOYMENT AND OTHER ACTIVITIES DO NOT ADVERSELY

AFFECT THE PERFORMANCE OF THEIR UWYC DUTIES OR THE ACHIEVEMENT OF UWYC'S

MISSION.

(3) ENSURE THAT TRAVEL, ENTERTAINMENT AND RELATED EXPENSES ARE INCURRED ON

A BASIS CONSISTENT WITH THE MISSION OF UWYC AND NOT FOR PERSONAL GAIN OR

INTEREST.

Name of the organization UNITED WAY OF YELLOWSTONE COUNTY	Employer identification number 81-0287507
--	--

(4) DECLINE ANY GIFT, GRATUITY OR FAVOR IN THE PERFORMANCE OF UWYC DUTIES EXCEPT FOR PROMOTIONAL ITEMS OF NOMINAL VALUE (UNDER \$25). DECLINES THE OFFER OF ANY FOOD, TRANSPORTATION, LODGING OR ENTERTAINMENT UNLESS DIRECTLY RELATED TO UWYC BUSINESS.

(5) REFRAIN FROM INFLUENCING THE SELECTION OF STAFF, CONSULTANTS OR VENDORS WHO ARE RELATIVES OR PERSONAL FRIENDS OR AFFILIATED WITH OR EMPLOYED BY A PERSON WITH WHOM THEY HAVE A RELATIONSHIP THAT MIGHT GIVE THE APPEARANCE OF PARTIALITY.

UWYC VOLUNTEERS:

(1) SHOULD NOT KNOWINGLY TAKE ANY ACTION OR MAKE ANY STATEMENT INTENDED TO INFLUENCE THE CONDUCT OF UWYC IN SUCH A WAY AS TO CONFER ANY FINANCIAL BENEFIT ON THEMSELVES, THEIR IMMEDIATE FAMILY MEMBERS OR ANY ORGANIZATION IN WHICH THEY OR THEIR IMMEDIATE FAMILY MEMBERS HAVE A SIGNIFICANT INTEREST AS STAKEHOLDERS, DIRECTORS OR OFFICERS.

(2) SHOULD DISCLOSE ALL KNOWN CONFLICTS OR POTENTIAL CONFLICTS OF INTEREST IN ANY MATTER TO THE PRESIDENT, CEO OR BOARD PRESIDENT WHO WILL TAKE THE MATTER TO THE EXECUTIVE COMMITTEE OR BOARD. BOARD MEMBERS WILL MAKE THEIR DISCLOSURE TO THE BOARD, OR TO THE CHAIR OF ANY COMMITTEE UPON WHICH THEY SERVE. THEY WILL WITHDRAW FROM THE MEETING ROOM DURING ANY DISCUSSION, REVIEW AND VOTING IN CONNECTION WITH SUCH MATTER.

FORM 990, PART VI, SECTION B, LINE 15: THE EXECUTIVE COMMITTEE REVIEWS THE PRESIDENT, CEO EACH YEAR AND THEN COMPENSATION CHANGES ARE APPROVED BY THE BOARD OF DIRECTORS.

THE POLICY OF THE UNITED WAY OF YELLOWSTONE COUNTY IS TO COMPENSATE EMPLOYEES FAIRLY FOR THE RESPONSIBILITIES THEY PERFORM. AS PART OF THIS POLICY, THE UNITED WAY...

Name of the organization

UNITED WAY OF YELLOWSTONE COUNTY

Employer identification number

81-0287507

1.MAINTAINS A COMPENSATION SYSTEM THAT COMPARES FAVORABLY TO THE NON-PROFIT INDUSTRY AND OTHER UNITED WAYS OF COMPARABLE SIZE.

2.ASSIGNS EACH POSITION A SALARY RANGE BASED UPON JOB RESPONSIBILITIES, CONTENT AND REQUIREMENTS.

3.PAYS INDIVIDUAL SALARIES THAT ARE CONSISTENT WITH AN EMPLOYEE'S PERFORMANCE AND EXPERIENCE.

4.ENSURES COMPLIANCE WITH FEDERAL AND STATE REGULATIONS.

5.COMMUNICATES ITS PROGRAM OBJECTIVES AND PRACTICES TO EMPLOYEES.

THE EXECUTIVE COMMITTEE WILL ALSO...

6.ANNUALLY REVIEW THE SALARY RANGES OF ALL POSITIONS AND WILL RECOMMEND PERIODIC ADJUSTMENTS BASED ON SUCH FACTORS AS THE COST OF LIVING, THE LOCAL ECONOMY, THE EXPERIENCE OF OTHER SIMILAR ORGANIZATIONS, THE COMMUNITY NORM, COMPETITION, ETCETERAS.

7.ANNUALLY RECOMMEND TO THE FINANCE COMMITTEE AND THE BOARD OF DIRECTORS A GUIDELINE FOR COMPENSATION BASED ON SALARY RANGE, PROGRESSION AND PERFORMANCE.

8.ANNUALLY REVIEW THE PERFORMANCE OF THE EXECUTIVE DIRECTOR AND SET COMPENSATION IN LIGHT OF THE ABOVE CRITERIA AND GUIDELINES.

THE EXECUTIVE DIRECTOR OF THE UNITED WAY WILL...

9.ENSURE TIMELY ANNUAL EVALUATIONS OF THE STAFF.

10.ADJUST SALARIES OF ALL STAFF WITHIN THE GUIDELINES ADOPTED BY THE BOARD OF DIRECTORS.

11.RECOMMEND TO THE EXECUTIVE COMMITTEE OTHER COMPENSATION SUCH AS BONUSES, TIME OFF, ETC. TO REWARD PERFORMANCE.

Name of the organization UNITED WAY OF YELLOWSTONE COUNTY	Employer identification number 81-0287507
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FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVENING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST AND THROUGH THE WEBSITE: WWW.UNITEDWAYYELLOWSTONE.ORG.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

EFSP EXPENSE:

PROGRAM SERVICE EXPENSES	35,748.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	35,748.

UNCOLLECTIBLE PLEDGES:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	29,732.
TOTAL EXPENSES	29,732.

BEST BEGINNINGS:

PROGRAM SERVICE EXPENSES	28,828.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	28,828.

COMMUNICATIONS:

PROGRAM SERVICE EXPENSES	878.
MANAGEMENT AND GENERAL EXPENSES	3,075.
FUNDRAISING EXPENSES	24,711.

Name of the organization UNITED WAY OF YELLOWSTONE COUNTY	Employer identification number 81-0287507
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TOTAL EXPENSES	28,664.
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EARLY CHILDHOOD:

PROGRAM SERVICE EXPENSES	25,899.
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MANAGEMENT AND GENERAL EXPENSES	0.
--	-----------

FUNDRAISING EXPENSES	2.
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TOTAL EXPENSES	25,901.
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IMPACT BUILDING:

PROGRAM SERVICE EXPENSES	21,490.
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MANAGEMENT AND GENERAL EXPENSES	0.
--	-----------

FUNDRAISING EXPENSES	0.
-----------------------------	-----------

TOTAL EXPENSES	21,490.
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COMMUNITY RESOURCE CENTER:

PROGRAM SERVICE EXPENSES	19,165.
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MANAGEMENT AND GENERAL EXPENSES	0.
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FUNDRAISING EXPENSES	0.
-----------------------------	-----------

TOTAL EXPENSES	19,165.
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MAINTENANCE:

PROGRAM SERVICE EXPENSES	10,284.
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MANAGEMENT AND GENERAL EXPENSES	516.
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FUNDRAISING EXPENSES	1,520.
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TOTAL EXPENSES	12,320.
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UTILITIES:

PROGRAM SERVICE EXPENSES	6,795.
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Name of the organization UNITED WAY OF YELLOWSTONE COUNTY	Employer identification number 81-0287507
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MANAGEMENT AND GENERAL EXPENSES	341.
FUNDRAISING EXPENSES	1,005.
TOTAL EXPENSES	8,141.

TRAINING AND DEVELOPMENT:

PROGRAM SERVICE EXPENSES	3,170.
MANAGEMENT AND GENERAL EXPENSES	2,276.
FUNDRAISING EXPENSES	733.
TOTAL EXPENSES	6,179.

TELEPHONE:

PROGRAM SERVICE EXPENSES	5,095.
MANAGEMENT AND GENERAL EXPENSES	397.
FUNDRAISING EXPENSES	623.
TOTAL EXPENSES	6,115.

YOUTH VOLUNTEER CORPS:

PROGRAM SERVICE EXPENSES	5,055.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	5,055.

POSTAGE:

PROGRAM SERVICE EXPENSES	1,939.
MANAGEMENT AND GENERAL EXPENSES	1,214.
FUNDRAISING EXPENSES	1,671.
TOTAL EXPENSES	4,824.

Name of the organization UNITED WAY OF YELLOWSTONE COUNTY	Employer identification number 81-0287507
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PARKING:

PROGRAM SERVICE EXPENSES	3,700.
MANAGEMENT AND GENERAL EXPENSES	184.
FUNDRAISING EXPENSES	541.
TOTAL EXPENSES	4,425.

JANITORIAL:

PROGRAM SERVICE EXPENSES	3,193.
MANAGEMENT AND GENERAL EXPENSES	160.
FUNDRAISING EXPENSES	472.
TOTAL EXPENSES	3,825.

BANK SERVICE CHARGES:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	5.
FUNDRAISING EXPENSES	3,501.
TOTAL EXPENSES	3,506.

INCOME TAXES:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	2,952.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	2,952.

DUES AND SUBSCRIPTIONS:

PROGRAM SERVICE EXPENSES	1,083.
MANAGEMENT AND GENERAL EXPENSES	309.
FUNDRAISING EXPENSES	1,356.

Name of the organization UNITED WAY OF YELLOWSTONE COUNTY	Employer identification number 81-0287507
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TOTAL EXPENSES	2,748.
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MEALS AND ENTERTAINMENT:

PROGRAM SERVICE EXPENSES	652.
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MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

FUNDRAISING EXPENSES	363.
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TOTAL EXPENSES	1,015.
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DISASTER PROJECT:

PROGRAM SERVICE EXPENSES	177.
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MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	177.
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TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	250,810.
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Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

2012

Department of the Treasury
Internal Revenue Service

For calendar year 2012 or other tax year beginning **JUL 1, 2012** and ending **JUN 30, 2013**

Open to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed		Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) UNITED WAY OF YELLOWSTONE COUNTY	D Employer identification number (Employees' trust, see instructions.) 81-0287507
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Print or Type Number, street, and room or suite no. If a P.O. box, see instructions. 2173 OVERLAND City or town, state, and ZIP code BILLINGS, MT 59102	E Unrelated business activity codes (See instructions) 531120	
C Book value of all assets at end of year 4,223,250.	F Group exemption number (see instructions) ▶ G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

H Describe the organization's primary unrelated business activity. ▶ **SEE STATEMENT 1**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
 If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **UNITED WAY OF YELLOWSTONE COUNTY** Telephone number ▶ **406-252-3839**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales			
b Less returns and allowances c Balance ▶	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7	100,146.	79,910.
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)...	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13	100,146.	79,910.

Part II Deductions Not Taken Elsewhere (see instructions for limitations on deductions)
 (except for contributions, deductions must be directly connected with the unrelated business income)

14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15		
16 Repairs and maintenance	16		
17 Bad debts	17		
18 Interest (attach statement)	18		
19 Taxes and licenses	19		
20 Charitable contributions (see instructions for limitation rules)	20		
21 Depreciation (attach Form 4562)	21	26,556.	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	26,556.	0.
23 Depletion	23		
24 Contributions to deferred compensation plans	24		
25 Employee benefit programs	25		
26 Excess exempt expenses (Schedule I)	26		
27 Excess readership costs (Schedule J)	27		
28 Other deductions (attach statement)	28		
29 Total deductions. Add lines 14 through 28	29		0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		20,236.
31 Net operating loss deduction (limited to the amount on line 30)	31		
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32		20,236.
33 Specific deduction (generally \$1,000, but see instructions for exceptions)	33		1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34		19,236.

Part III Tax Computation

Table with 3 columns: Description, Line Number, Amount. Includes rows for Organizations taxable as corporations (35), Trusts taxable at trust rates (36), Proxy tax (37), Alternative minimum tax (38), and Total (39).

Part IV Tax and Payments

Table with 3 columns: Description, Line Number, Amount. Includes rows for Foreign tax credit (40a-40e), Other taxes (42), Total tax (43), Payments (44a-44g), Estimated tax penalty (46), Tax due (47), and Overpayment (48).

Part V Statements Regarding Certain Activities and Other Information (see instructions)

Table with 3 columns: Question, Yes, No. Includes questions about foreign accounts, distribution from foreign trusts, and tax-exempt interest.

Schedule A - Cost of Goods Sold. Enter method of inventory valuation N/A

Table with 3 columns: Description, Line Number, Amount. Includes rows for Inventory at beginning/end of year, Purchases, Cost of labor, and Total.

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.

Sign Here: Signature of officer, Date, Title (PRESIDENT, CEO), and a box for 'May the IRS discuss this return with the preparer shown below?' with Yes/No options.

Paid Preparer Use Only: Print/Type preparer's name (KIMBERLY E. DARE), Preparer's signature, Date (10/22/13), Check self-employed, PTIN (P00537995), Firm's name (GALUSHA HIGGINS & GALUSHA, PC), Firm's address (303 N.28TH STREET #503, BILLINGS, MT 59103), Firm's EIN (81-0212932), and Phone no. (406-248-1681).

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1. Description of property

(1)
(2)
(3)
(4)

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.** (b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) **0.**

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach statement) STATEMENT 2	(b) Other deductions (attach statement) STATEMENT 3	
(1) COMMERCIAL OFFICE SPACE	105,129.	26,556.	57,330.	
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach statement) STATEMENT 4	5. Average adjusted basis of or allocable to debt-financed property (attach statement) STATEMENT 5	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1) 973,924.	1,022,424.	95.26%	100,146.	79,910.
(2)		%		
(3)		%		
(4)		%		
Totals			100,146.	79,910.
Total dividends-received deductions included in column 8				0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). 0.	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). 0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization
(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals	0.			0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income
(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals	0.	0.				0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	0.	0.				0.

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

FORM 990-T	DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	STATEMENT	1
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RENTAL OF PART OF THE BUILDING FOR A PORTION OF THE YEAR

TO FORM 990-T, PAGE 1

FORM 990-T	SCHEDULE E - DEPRECIATION DEDUCTION	STATEMENT	2
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		26,556.	
- SUBTOTAL -	1		26,556.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(A)			26,556.

FORM 990-T	SCHEDULE E - OTHER DEDUCTIONS	STATEMENT	3
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
ADMINISTRATIVE COSTS		1,466.	
INTEREST		37,818.	
MAINTENANCE		14,521.	
INSURANCE		3,525.	
- SUBTOTAL -	1		57,330.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(B)			57,330.

FORM 990-T	AVERAGE ACQUISITION DEBT ON OR ALLOCABLE TO DEBT-FINANCED PROPERTY	STATEMENT	4
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
AVERAGE AQUISITION DEBT		973,924.	
- SUBTOTAL -	1		973,924.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 4			973,924.

FORM 990-T

AVERAGE ADJUSTED BASIS OF OR
ALLOCABLE TO DEBT-FINANCED PROPERTY

STATEMENT 5

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
AVERAGE ADJUSTED BASIS		1,022,424.	
- SUBTOTAL -	1		1,022,424.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 5			1,022,424.

Underpayment of Estimated Tax by Corporations

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return. **FORM 990-T**

2012

▶ Information about Form 2220 and its separate instructions is at www.irs.gov/form2220.

Name UNITED WAY OF YELLOWSTONE COUNTY	Employer identification number 81-0287507
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Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment			
1 Total tax (see instructions)		1	2,885.
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c Credit for federal tax paid on fuels (see instructions)	2c		
d Total. Add lines 2a through 2c		2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty		3	2,885.
4 Enter the tax shown on the corporation's 2011 income tax return (see instructions). Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5		4	
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		5	2,885.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty (see instructions).

6	<input type="checkbox"/>	The corporation is using the adjusted seasonal installment method.
7	<input type="checkbox"/>	The corporation is using the annualized income installment method.
8	<input type="checkbox"/>	The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

		(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	10/15/12	12/15/12	03/15/13	06/15/13
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column.	10	721.	722.	721.	721.
11 Estimated tax paid or credited for each period (see instructions). For column (a) only, enter the amount from line 11 on line 15	11				
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12				
13 Add lines 11 and 12	13				
14 Add amounts on lines 16 and 17 of the preceding column	14		721.	1,443.	2,164.
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0.	0.	0.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		721.	1,443.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	721.	722.	721.	721.
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). (Form 990-PF and Form 990-T filers: Use 5th month instead of 3rd month.)	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2012 and before 7/1/2012	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 3\%}{366}$	22	\$	\$	\$
23 Number of days on line 20 after 06/30/2012 and before 10/1/2012	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 3\%}{366}$	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2012 and before 1/1/2013	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 3\%}{366}$	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2012 and before 4/1/2013	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 3\%}{365}$	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2013 and before 7/1/2013	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2013 and before 10/01/2013	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2013 and before 1/1/2014	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2013 and before 2/16/2014	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120; line 33; or the comparable line for other income tax returns	38	\$		67.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

**FORM 990-T
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET**

Name(s)					Identifying Number
UNITED WAY OF YELLOWSTONE COUNTY					81-0287507
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
10/15/12	721.	721.	61	.000081967	4.
12/15/12	722.	1,443.	16	.000081967	2.
12/31/12	0.	1,443.	74	.000082192	9.
03/15/13	721.	2,164.	92	.000082192	16.
06/15/13	721.	2,885.	153	.000082192	36.

Penalty Due (Sum of Column F). 67.

* Date of estimated tax payment, withholding credit date or installment due date.

Depreciation and Amortization
 (Including Information on Listed Property)

E- 1

OMB No. 1545-0172

2012

Attachment
 Sequence No. 179

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return UNITED WAY OF YELLOWSTONE COUNTY	Business or activity to which this form relates COMMERCIAL OFFICE SPACE	Identifying number 81-0287507
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Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	500,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

Section B - Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/	1,035,703.	39 yrs.	MM	S/L	26,556.
	/			MM	S/L	

Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	26,556.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use.....								25
26 Property used more than 50% in a qualified business use:								
	:	:	%					
	:	:	%					
	:	:	%					
27 Property used 50% or less in a qualified business use:								
	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year:					
	:				
	:				
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Depreciation and Amortization RENT 1
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

UNITED WAY OF YELLOWSTONE COUNTY

OFFICE BUILDING

81-0287507

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

Section B - Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year	/	40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	26,556.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No							
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use.....								25	
26 Property used more than 50% in a qualified business use:									
	:	:	%						
	:	:	%						
	:	:	%						
27 Property used 50% or less in a qualified business use:									
	:	:	%			S/L -			
	:	:	%			S/L -			
	:	:	%			S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven.....												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year:					
	:				
	:				
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44