

Butte Cares: Opioid Prevention, Education and Community Connection

*2026 Montana Opioid Abatement Trust
Grants*

Butte Cares Inc.

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Suite 318
Butte, MT 59701

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Application Form

Region Selection

To collaborate with someone else on this request, click the blue "Collaborate" button in the top-right corner.

Project Name*

Butte Cares: Opioid Prevention, Education and Community Connection

You may only select one Abatement Region, if you are applying for funding from more than one region you will need to fill out and submit a separate application for each region.

Select Multi County Abatement Region OR Metro Region*

Select the Multi-County Abatement Region **OR** the Metro Region you are requesting grant funds from. Click [HERE](#) for a detailed map of Multi-County Regions and Metro Regions.

Silver Bow County Metro Region

Regional Funding Request*

If you are applying to multiple regions, please select all the regions to which you are submitting applications.

Butte Silver Bow Metro Region

Application Overview

About the Organization/Program*

Give a brief description of the Organization/Program/Project. Include the mission statement and the services provided.

Butte Cares, Inc., dba Montana Prevention & Wellness (MTPW), is a community-based nonprofit organization dedicated to preventing substance misuse and improving community health through evidence-based prevention strategies. Founded in 1982 as a grassroots prevention coalition at Butte High School and operating as a nonprofit since 1985, MTPW has more than 40 years of continuous service in the Butte-Silver Bow community and is one of the only licensed substance use prevention providers in the State of Montana. Mission: Our mission is to build upon the compassion, generosity, and goodwill of the citizens of the communities we serve to provide resources that improve community safety and health through education, collaboration, and prevention of harmful behaviors.

Through this project, MTPW will provide and continue comprehensive opioid misuse prevention services in Butte-Silver Bow County. Services include school-based delivery of evidence-based prevention programs such as Prime for Life and Youth Aware of Mental Health (YAM); opioid-specific prevention education addressing prescription opioids, heroin, and fentanyl, including misuse risks and overdose prevention; youth leadership development; family and caregiver education; and prevention-focused media and awareness campaigns modeled after proven efforts such as the FDA's The Real Cost campaign. Additional services

include public education on safe medication storage/disposal, community drug take-back efforts, medical provider education aligned w/the CDC's 2016 opioid prescribing guidelines, and coordination w/first responders to support diversion strategies, post-overdose response, and referrals connecting individuals and families to mental health services, treatment, recovery, and peer support. Collectively, these services strengthen protective factors, reduce opioid misuse risk, and improve connections to care in the Butte community.

What category does the program fit into*

Check the category/categories the program fits into. You may select more than one option.

Click [HERE](#) for a list of approved opioid remediation uses

Prevention

Exhibit E List of Opioid Remediation Uses

Schedule A - select all that apply

G. PREVENTION PROGRAMS

Exhibit E List of Opioid Remediation Uses

Schedule B - select all that apply

C. CONNECTIONS TO CARE

D. ADDRESS THE NEEDS OF CRIMINAL JUSTICE-INVOLVED PERSONS

G. PREVENT MISUSE OF OPIOIDS

H. PREVENT OVERDOSE DEATHS & OTHER HARMS (HARMS REDUCTION)

J. LEADERSHIP, PLANNING, & COORDINATION

K. TRAINING

How does the program meet the Opioid Remediation Guidelines*

Provide a detailed explanation of how the program fits into the approved Opioid Remediation Guidelines selected in the above question.

Please be specific

The MTPW opioid prevention and education program aligns directly with approved Opioid Remediation Guidelines by prioritizing evidence-based prevention, early intervention, harm reduction education, and connections to care in Butte–Silver Bow County.

Prevent Misuse of Opioids: The program delivers opioid-specific prevention education to prevent misuse before it begins. School-based services use evidence-based curricula such as Prime for Life and Youth Aware of Mental Health (YAM), combined with education addressing prescription opioids, heroin, and fentanyl. Instruction focuses on risk awareness, mental health, resilience, and decision-making skills shown to reduce

substance misuse initiation. Prevention-focused media and public education campaigns modeled after evidence-informed efforts such as the FDA's The Real Cost campaign reinforce these messages. Public education on safe medication storage, community drug take-back efforts, and stigma reduction further reduce access to opioids. Community coalitions use SAMHSA's Strategic Prevention Framework to address environmental risk factors.

Education & Harm Reduction: The program includes opioid awareness education and academic detailing consistent with the CDC's 2016 prescribing guidelines. It also supports harm reduction through public education on overdose recognition, emergency response, and Good Samaritan protections, as well as coordination with first responders for diversion and post-overdose response strategies.

Connections to Care: The program establishes referral pathways through schools and community partners to connect youth and families at risk to mental health services, treatment, recovery supports, and peer support using trauma-informed practices.

Together, these activities meet Opioid Remediation Guidelines by reducing opioid misuse risk, preventing overdose, and strengthening long-term prevention capacity in Butte-Silver Bow County.

New Program or Existing*

Is the funding intended for a new program or to expand an existing program?

A proposed supplement or expansion to a program.

Fiscal Information

Requested Amount*

\$525,000.00

Program Budget*

How will the funds be allocated? Attach a detailed line item budget breakdown for the program. If the funds are intended for a multi-year program please specify the amount budgeted for each year.

Butte_Cares_Combined_Budget_and_Narrative.pdf

Source of Funding*

Does the program currently receive funding from another source? If yes, please explain in detail. (i.e. amount, funding source, etc.)

Grant funding is intended for the creation or expansion of opioid prevention, treatment, and recovery projects. The money is **NOT** meant to replace or supplant existing funding.

This proposal does not replace or supplant any existing funding. Instead, it builds upon and leverages current investments to expand the reach, scope, and effectiveness of services already being delivered in Butte, Montana.

MTPW currently administers the SUPTRS Block Grant in three of Montana’s six regions, at \$225,000 per region, including the region that serves Butte. These funds provide essential regional prevention infrastructure; however, they do not allow for the level of city-specific investment needed to respond to Butte’s unique prevention, mental health, and connection service needs or to scale place-based programming within the City of Butte. The requested funding will supplement—not replace—existing resources and will be used exclusively to expand local capacity and services.

In addition to SUPTRS funding, MTPW has secured monetary and in-kind support from partners including the State of Montana, Montana State University, University of Montana, and private funders such as the Montana Mental Health Trust. These investments have enabled the organization to build strong infrastructure, partnerships, and proven programming capacity.

This proposal represents the next phase of growth, allowing MTPW to expand prevention services, strengthen mental health supports, and enhance connection services specifically for Butte residents, increasing service availability and scaling successful models without supplanting existing funding.

Do you have a Fiscal Agent*

No

Program Abstract

Program Description*

Describe the objectives of this project. Provide a detailed overview of the program, including its purpose, priorities & objectives, and intended results.

The purpose of this project is to support opioid abatement in the City of Butte, Montana by expanding prevention, mental health, and connection services that reduce opioid-related harms and improve community well-being. Program priorities include upstream prevention, early intervention, improved access to coordinated supports, and place-based strategies tailored to Butte’s local needs and risk factors.

Objective 1: Expand Evidence-Based Prevention Services

MTPW will expand community-based prevention education, youth and family engagement, and protective factor development to prevent initiation and escalation of opioid and other substance misuse.

Allowable Use / Reporting Field: Prevention and education to reduce opioid misuse and substance use disorder risk.

Outcome Metrics:

- Number of prevention programs delivered
- Number of participants reached
- Increased knowledge and protective factors (pre/post measures)

Objective 2: Strengthen Mental Health and Early Intervention Supports

The project will support early identification, referral, and coordination of mental health services addressing co-occurring substance use and mental health needs.

Allowable Use / Reporting Field: Treatment and support services for individuals with substance use disorders and co-occurring mental health conditions.

Outcome Metrics:

- Number of individuals screened or referred
- Reduced crisis service utilization

- Improved service access timelines

Objective 3: Enhance Connection and Navigation Services

Funding will expand outreach and navigation services connecting individuals and families to treatment, recovery supports, harm reduction, and social services in Butte.

Allowable Use / Reporting Field: Support services connecting individuals to treatment, recovery, and harm reduction.

Outcome Metrics:

- Number of individuals connected to services
- Increased treatment engagement and retention
- Reduced barriers to care

Objective 4: Improve Local Coordination and Capacity

The project will strengthen cross-system collaboration and local infrastructure to support a coordinated opioid response.

Allowable Use / Reporting Field: System coordination and infrastructure supporting opioid abatement efforts.

Outcome Metrics:

- Number of partner agencies engaged
- Improved referral coordination
- Reduced duplication of services

All activities will occur exclusively within the City of Butte and will supplement—not supplant—existing funding, ensuring compliance with Montana opioid settlement requirements while delivering measurable, sustainable impact.

Specific Goals*

Describe the primary goals your program seeks to achieve. For each goal, explain how the program intends to accomplish it.

The purpose of this project is to support opioid abatement in the City of Butte, Montana by expanding prevention, mental health, and connection services that reduce opioid-related harms and improve community well-being. Program priorities include upstream prevention, early intervention, improved access to coordinated supports, and place-based strategies responsive to Butte's local needs.

Objective 1: Expand Evidence-Based Prevention Services

MTPW will expand community-based prevention education and youth and family engagement to prevent initiation and escalation of opioid and other substance misuse.

Allowable Use: Prevention and education to reduce opioid misuse and substance use disorder risk.

Outcomes: Prevention programs delivered; participants reached; increased knowledge and protective factors.

Objective 2: Strengthen Mental Health and Early Intervention Supports

The project will support early identification, referral, and coordination of mental health services addressing co-occurring substance use and mental health needs.

Allowable Use: Treatment and support services for individuals with substance use disorders and co-occurring mental health conditions.

Outcomes: Individuals screened or referred; reduced crisis utilization; improved access timelines.

Objective 3: Enhance Connection and Navigation Services

Funding will expand outreach and navigation connecting individuals and families to treatment, recovery supports, harm reduction, and social services in Butte.

Allowable Use: Support services connecting individuals to treatment, recovery, and harm reduction.

Outcomes: Individuals connected to services; increased engagement and retention; reduced barriers to care.

Objective 4: Improve Local Coordination and Capacity

The project will strengthen cross-system collaboration and local infrastructure to support a coordinated opioid response.

Allowable Use: System coordination and infrastructure supporting opioid abatement efforts.

Outcomes: Partner agencies engaged; improved referral coordination; reduced service duplication.

All activities will occur exclusively within the City of Butte and will supplement—not supplant—existing funding, ensuring compliance with Montana opioid settlement requirements and measurable community impact.

Evaluation Method*

Please explain in detail how you will gauge the effectiveness and overall impact of the program. What specific evaluation methods, tools, or metrics will you use to measure success.

Evaluation Method

MTPW will evaluate the effectiveness and overall impact of this program using a data-driven, outcomes-focused approach aligned with Montana opioid settlement reporting requirements and the project's logic model. Evaluation activities will measure progress toward prevention, mental health, connection, and coordination objectives, with all data specific to the City of Butte.

Prevention services will be evaluated through program tracking and participant-level data, including the number of prevention programs delivered, number of participants reached, and changes in knowledge and protective factors using pre- and post-assessments where appropriate.

Mental health and early intervention supports will be evaluated by tracking the number of individuals screened or referred, timeliness of referrals, and reductions in crisis service utilization, using partner reports and service coordination logs.

Connection and navigation services will be evaluated through outreach and service navigation records documenting the number of individuals connected to treatment, recovery supports, harm reduction resources, and social services, as well as indicators of engagement and retention.

Local coordination and capacity-building efforts will be evaluated by monitoring partner participation, referral pathways, and coordination activities to assess improvements in service integration and reductions in duplication.

Across all components, MTPW will use standardized tracking tools, partner data reports, and internal monitoring systems to ensure consistent data collection and quality assurance. Evaluation findings will be reviewed regularly to guide continuous improvement, inform decision-making, and support required opioid settlement reporting.

This evaluation approach ensures that program effectiveness, community impact, and compliance with Montana opioid settlement requirements are clearly demonstrated while supporting sustainable, evidence-based opioid abatement efforts in Butte.

Data Source*

What data or evidence will you collect to show you are meeting your program goals? What specific information, metrics and documentation will you provide to demonstrate the program objectives have been achieved.

Montana Prevention and Wellness (Butte Cares, Inc.) will collect both quantitative and qualitative data to demonstrate progress toward program goals and achievement of opioid prevention objectives. Data collection methods align with evidence-based prevention standards and the SAMHSA Strategic Prevention Framework.

Primary data sources will include program participation records, including the number of students, families, educators, and community members reached through school-based prevention programs, opioid and fentanyl education sessions, youth leadership activities, and community outreach events. Attendance logs, sign-in sheets, and service delivery records will document reach and dosage.

Pre- and post-surveys will be used to measure changes in knowledge, attitudes, and perceptions related to opioid misuse, fentanyl risk, mental health, and help-seeking behaviors. When applicable, validated tools embedded within evidence-based curricula (e.g., Prime for Life, YAM) will be used to assess outcomes.

The program will track risk and protective factors, including increases in refusal skills, resilience, mental health awareness, and reductions in favorable attitudes toward substance misuse. Data will also include referrals made to mental health, treatment, recovery, and peer support services, documenting connections to care.

Additional documentation will include media and public education metrics (materials distributed, campaign reach), training records for staff and partners, and process and outcome reports required by funders. Data will be analyzed and summarized in regular reports to demonstrate progress, inform continuous improvement, and verify that program objectives have been achieved.

Awareness*

How do you plan to create awareness of this program? Briefly describe what action the program plans to take to create awareness in the community.

Montana Prevention and Wellness (Butte Cares, Inc.) will create awareness of this opioid prevention program through coordinated, evidence-informed outreach and public education strategies aligned with Opioid Settlement requirements. Awareness efforts will include prevention-focused messaging delivered through schools, community partners, and local networks to ensure broad and equitable reach.

The program will implement opioid-specific and fentanyl awareness campaigns modeled after proven public education approaches, such as the FDA's The Real Cost campaign. Messaging will focus on preventing misuse, reducing stigma, increasing understanding of opioid and fentanyl risks, and promoting help-seeking behaviors.

Awareness activities will include school-based communications, parent and caregiver outreach, youth leadership initiatives, community presentations, and participation in local events. Printed and digital materials will promote safe medication storage and disposal, overdose prevention education, and available mental health, treatment, and recovery resources.

The program will also leverage community partnerships with schools, healthcare providers, first responders, faith-based organizations, and local coalitions to amplify messaging and ensure consistent information across systems. These combined strategies will increase program visibility, reinforce prevention norms, and support early intervention and connections to care within the community.

Additional Documents

Tax Exempt Organization*

By clicking this box you are confirming the applying organization is a tax exempt organization.

Yes

Tax Exempt Determination Letter*

Please upload a copy of the Organization 501(C)(3) Tax Exempt Determination Letter.

IRS letter.pdf

Use this section to upload or explain any additional information regarding the program/organization. ie. a detailed budget projection, program/organization history, etc.

Upload #1

Butte_Integrated_Logic_Model_Evaluation_Crosswalk.pdf

Upload #2

Appendix BOD_SOS_Audit Eng 1-6-2026.pdf

Upload #3

Additional Information

Organizational History, Evolution, and Capacity

Founded in 1982 and formally incorporated in 1985, Butte Cares, Inc. began as a grassroots, school-based prevention initiative at Butte High School. Over more than 40 years, the organization has evolved in response to community need—first expanding regionally as Southwest Montana Prevention (SWMP) and now operating statewide as Montana Prevention & Wellness. This evolution reflects long-term organizational stability, increasing capacity, and a sustained commitment to evidence-based prevention.

Today, Montana Prevention & Wellness serves 34 counties across Montana with a team of 9 prevention specialists and 1.5 administrative staff, supported by an experienced leadership team and Board of Directors. While the organization's reach has expanded, it remains firmly rooted in its original mission of preventing substance misuse and strengthening protective factors at the community level.

Mission and Core Services

Montana Prevention & Wellness is a community-based nonprofit dedicated to building safe, healthy, and drug-free communities through prevention-focused strategies. Southwest Montana Prevention operates as an affiliate of Butte Cares, providing underage drinking and drug use prevention through collaboration with community coalitions, schools, healthcare providers, law enforcement, and local organizations. Services

emphasize the adoption and implementation of evidence-based programs, policies, and environmental strategies that reduce risk factors and improve long-term behavioral health outcomes.

Core resources include Parenting Montana, which provides parents with prevention education and practical tools, and Connect Montana, an expanding statewide online referral system that improves access to prevention, intervention, and support services. A local administrator oversees implementation, training, and system use to ensure consistent and effective deployment. Together, prevention programming and referral services support early intervention, coordinated care, and improved community health.

Community Partnerships and Collaboration

Strong local partnerships are central to Butte Cares' success. In Butte–Silver Bow, the organization collaborates with BSB Parks and Recreation, Butte School District #1, Butte–Silver Bow Health Department, and the Silver Bow Developmental Disabilities Council, Inc. to deliver prevention programming and community-wide initiatives. Partnerships with youth- and family-serving organizations such as the YMCA, AWARE Early Head Start, and Roots Birth & Women's Health strengthen outreach to children, parents, and caregivers.

Butte Cares also works closely with civic and volunteer organizations including Rotary, Kiwanis, and League of Women Voters volunteers, as well as statewide and national partners such as the American Foundation for Suicide Prevention, to expand mental health and suicide prevention efforts. Media and business partnerships—including Townsquare Media Butte, NBC Montana, KXLF, Pepsi, and McGree Trucking—support public education, awareness campaigns, and community engagement. Healthcare partnerships with Intermountain Health further strengthen prevention, referral, and education efforts across the continuum of care.

Experience and Impact

For over four decades, Butte Cares and its successor entities have delivered prevention services aligned with state and federal priorities, utilizing all six prevention strategies. The organization has extensive experience in youth-focused prevention, coalition development, public education campaigns, and environmental approaches such as responsible alcohol sales and service training, compliance checks, and policy initiatives.

Montana Prevention & Wellness is an active member of the 5-Peaks Coalition and provides training and evidence-based programming related to mental health and suicide prevention for youth and other populations seeking support. While prevention remains the organization's foundation, services increasingly address the full continuum of care through education, referrals, and coordinated community response—strengthening protective factors while reducing risk across communities.

The organization has successfully managed federal, state, and local funding, including Drug-Free Communities (DFC), STOP Act, Substance Use Prevention Block Grant (SUBG), Partnership for Success (PFS), Overdose Data to Action (OD2A), ARPA, and Communities That Care (CTC). Through these initiatives, Butte Cares has grown from a single-county coalition into a statewide prevention network, demonstrating strong grant management capacity, fiscal accountability, and measurable community impact.

File Attachment Summary

Applicant File Uploads

- Butte_Cares_Combined_Budget_and_Narrative.pdf
- IRS letter.pdf
- Butte_Integrated_Logic_Model_Evaluation_Crosswalk.pdf
- Appendix BOD_SOS_Audit Eng 1-6-2026.pdf

Budget Overview

Year 1 reflects program stabilization and capacity building supported by existing funding sources, while strengthening and formalizing opioid prevention infrastructure in Butte–Silver Bow County. Requested funds in Years 2 and 3 are intended to expand reach, enhance program resources, and strengthen long-term sustainability through increased school-based programming, community partnerships, workforce development, and coordinated prevention efforts. This phased approach ensures continuity of services while strategically scaling evidence-based opioid misuse prevention, education, and community engagement activities.

Budget Summary

This 36-month budget prioritizes direct opioid misuse prevention services while supporting workforce capacity, evidence-based education, and sustainability. Year 1 focuses on stabilizing and strengthening existing prevention infrastructure, while Years 2 and 3 expand reach, community partnerships, and long-term capacity. Funding supports prevention specialists, school-based education, opioid and fentanyl prevention materials, training and travel, community engagement, evaluation, and fiscal oversight, ensuring effective and accountable use of Opioid Remediation funds.

Detailed Budget Justification

Personnel – Prevention Specialists & Coordination: Supports licensed prevention specialists delivering school-based opioid misuse prevention education, youth and family engagement, coalition coordination, referrals to mental health and substance use services, data collection, reporting, and partnership development.

Administrative & Fiscal Support: Supports grant management, fiscal oversight, compliance, reporting, audit preparation, and administrative coordination necessary to responsibly manage Opioid Remediation funds.

Supplies & Operations: Supports printing, educational materials, classroom supplies, technology subscriptions, and operational needs required for high-quality prevention delivery.

Program Supplies & Technology: Supports evidence-based curricula and materials including Prime for Life, Youth Aware of Mental Health (YAM), opioid- and fentanyl-specific education resources, and digital tools used for prevention delivery and evaluation.

Travel & Access Support: Supports mileage and travel necessary to deliver prevention services equitably across schools and community partner sites within Butte–Silver Bow County.

Training & Travel: Supports workforce development, prevention certification, trauma-informed care, opioid-specific education, and professional learning opportunities that strengthen program quality and sustainability.

Budget Alignment with Opioid Remediation Guidelines

This budget directly supports approved Opioid Remediation activities by prioritizing prevention of opioid misuse before it begins. Budgeted costs align with evidence-based school prevention programs, opioid- and fentanyl-specific education, public awareness and stigma reduction, workforce training, community engagement, and connections to care. The phased three-year structure demonstrates stabilization, expansion, and sustainability of opioid prevention services while ensuring fiscal accountability and measurable community impact.

BUTTE CARES — OPIOID PREVENTION EDUCATION BUDGET (36 Months) — Summary

Year 1: \$250,000 | Year 2: \$175,000 | Year 3: \$100,000 | Total: \$525,000

Category	Year 1	Year 2	Year 3	Total
Personnel – Prevention Specialists & Coordination	\$108,749.99	\$73,625.00	\$37,500.00	\$219,874.99
Program Supplies & Technology	\$18,245.02	\$12,500.00	\$7,500.00	\$38,245.02
Evidence-Based Program Materials & Licensing	\$5,017.38	\$3,500.00	\$2,000.00	\$10,517.38
Youth & Family Outreach & Engagement	\$4,173.55	\$2,925.00	\$1,650.00	\$8,748.55
Travel & Access Support	\$3,329.71	\$2,325.00	\$1,325.00	\$6,979.71
Training & Travel	\$29,967.41	\$20,925.00	\$11,925.00	\$62,817.41
Evaluation & Data Tracking	\$3,329.71	\$2,325.00	\$1,325.00	\$6,979.71
Marketing & Communications	\$12,543.44	\$8,750.00	\$5,000.00	\$26,293.44
Administrative & Fiscal Support	\$10,000.00	\$10,000.00	\$10,000.00	\$30,000.00
Evidence-Based Program Delivery & Expansion	\$20,069.50	\$14,000.00	\$8,000.00	\$42,069.50
Youth & Family Engagement	\$16,694.18	\$11,700.00	\$6,600.00	\$34,994.18
Evaluation & Sustainability Planning	\$13,318.85	\$9,300.00	\$5,300.00	\$27,918.85
Supplies & Operations	\$4,561.26	\$3,125.00	\$1,875.00	\$9,561.26
TOTAL	\$250,000.00	\$175,000.00	\$100,000.00	\$525,000.00

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: JAN 22 1993

BUTTE CARES INC
1062 WEST PLATINUM
BUTTE, MT 59701

Employer Identification Number:
36-3675869

Contact Person:
Ms. D. TOBLER

Contact Telephone Number:
(312) 886-1278

Accounting Period Ending:
December 31

Foundation Status Classifications:
509(a)(1)

Advance Ruling Period Begins:
February 18, 1992

Advance Ruling Period Ends:
December 31, 1996

Addendum Applies:
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

Letter 1045(DO/CG)

BUTTE CARES INC

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social securities taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of

BUTTE CARES INC

the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

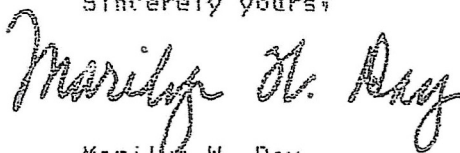
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Marilyn W. Day
District Director

Enclosure(s) :
Form 872-C

BUTTE CARES INC

You have agreed on your application for exemption under section 501(c)(3) of the Internal Revenue Code that your exemption is effective February 18, 1992, the date your completed application was filed. Contributions to you are deductible by donors beginning February 18, 1992.

Integrated Logic Model, Evaluation Method, and Opioid Settlement Crosswalk – City of Butte (MTPW)

This table integrates the project logic model, evaluation methods, outcome metrics, and Montana opioid settlement allowable-use categories. It demonstrates how project activities are implemented, measured, and reported in compliance with opioid settlement requirements. All activities occur exclusively within the City of Butte and supplement existing funding.

Project Objective	Inputs	Key Activities	Outputs	Outcomes	Evaluation Metrics & Methods	Montana Opioid Settlement Allowable Use
Expand Evidence-Based Prevention Services	Staff; prevention curricula; community partners; data tools	Prevention education; youth and family engagement; community awareness	Programs delivered; participants reached	Increased knowledge; reduced risk factors; decreased likelihood of opioid misuse	Program counts; attendance records; pre/post surveys	Primary prevention and education to reduce opioid misuse and substance use disorder risk
Strengthen Mental Health & Early Intervention Supports	Staff; screening tools; referral systems; behavioral health partners	Screening; early identification; referrals; care coordination	Individuals screened or referred	Earlier intervention; improved mental health stability; reduced crisis utilization	Screening and referral logs; partner reports; service coordination data	Treatment and support services for individuals with substance use disorders and co-occurring mental health conditions
Enhance Connection & Navigation Services	Navigators; outreach tools; partner network; tracking systems	Outreach; service navigation; linkage to treatment, recovery, harm reduction,	Individuals connected to services	Improved engagement and retention; reduced overdose risk	Navigation records; follow-up tracking; engagement indicators	Support services connecting individuals to treatment, recovery, and harm

		and social services				reduction
Improve Local Coordination & Capacity	Staff time; partner agreements; planning tools; data sharing processes	Cross-system collaboration; planning; coordination; infrastructure development	Partners engaged; coordination activities completed	Improved service integration; reduced duplication; sustainable local response	Meeting records; MOUs; coordination logs	System coordination and infrastructure supporting opioid abatement efforts

Evaluation data will be reviewed regularly to support continuous quality improvement, inform program adjustments, and meet Montana opioid settlement reporting requirements. Findings will demonstrate program effectiveness, accountability, and long-term opioid abatement impact in Butte.

Appendix Packet – City of Butte Opioid Abatement Project

This appendix packet contains supporting documentation for the City of Butte opioid abatement proposal submitted by MTPW. All activities described occur exclusively within the City of Butte and supplement, not supplant, existing funding.

Appendix A: Integrated Logic Model, Evaluation Method, and Settlement Crosswalk

This appendix presents the integrated logic model aligned with evaluation methods, outcome metrics, and Montana opioid settlement allowable-use categories.

Project Objective	Inputs	Key Activities	Outputs	Outcomes	Evaluation Metrics & Methods	Montana Opioid Settlement Allowable Use
Expand Evidence-Based Prevention Services	Staff; curricula; partners; data tools	Prevention education; youth and family engagement	Programs delivered; participants reached	Increased knowledge; reduced risk factors	Attendance logs; pre/post surveys	Primary prevention and education
Strengthen Mental Health & Early Intervention	Staff; screening tools; referral systems	Screening; referrals; care coordination	Individuals screened or referred	Earlier intervention; reduced crisis use	Referral logs; partner reports	Treatment and support services
Enhance Connection & Navigation Services	Navigators; outreach tools; partner network	Navigation; linkage to treatment and recovery	Individuals connected to services	Improved engagement; reduced overdose risk	Navigation records; follow-up tracking	Support services and harm reduction
Improve Local Coordination & Capacity	Staff time; agreements; planning tools	Collaboration; coordination; infrastructure	Partners engaged; activities completed	Improved integration; reduced duplication	Meeting records; MOUs	System coordination and infrastructure

Appendix B: Evaluation Plan Summary

This appendix summarizes baseline measures, annual targets, and data sources used to evaluate program effectiveness.

Program Area	Key Metrics	Baseline	Annual Target	Data Source
Prevention Services	Programs delivered; participants reached	Established at program start	Increase annually	Program logs; surveys
Mental Health & Early Intervention	Screenings; referrals; crisis utilization	Prior-year data	Increase screenings; reduce crisis use	Referral logs; partner reports
Connection & Navigation	Service connections; engagement	Program launch data	Increase connections annually	Navigation records
Coordination & Capacity	Partner engagement; coordination activities	Existing partnerships	Increase coordination activities	Meeting records

Appendix C: Opioid Settlement Compliance Statement

All proposed activities comply with Montana opioid settlement requirements and align with allowable uses including prevention and education, treatment and support services, harm reduction and recovery supports, and system coordination. Funds will supplement, not supplant, existing resources and will be used exclusively within the City of Butte.



Building safe, healthy, drug-free communities.

Board of Directors

Name	Role / Title	Affiliation / Occupation	Voting Status
Pat Prendergast	President	Retired, CCCS	Voting
Knute Oaas	Past President	Retired, AWARE, Inc.	Voting
Jack Standa	Board Member	President, Montana Resources	Voting
Sgt. Tammy Perkins	Board Member	Montana Highway Patrol	Voting
Laura R. Cross	Past President	Therapist	Voting
Miles Benton	Program Administrator	Butte Cares, Inc. dba Montana Prevention & Wellness	Non-Voting

Key Staff / Program Leadership (Non-Board)

Name	Position(s)	Organization
Brittany Masters	Prevention Specialist / CTC Coordinator / Community Outreach	Butte Cares, Inc. dba Montana Prevention & Wellness

SECRETARY OF STATE

STATE OF MONTANA



RESTATED CERTIFICATE OF INCORPORATION

I, **MIKE COONEY**, Secretary of State of the State of Montana, do hereby certify that the Restated Articles of Incorporation of **BUTTE CARES, INC.**, a Montana public benefit corporation, and Statement on Adoption thereon duly executed pursuant to the provisions of Section 35-2-226, Montana Code Annotated, has been received in my office and conforms to law.

NOW, THEREFORE, I, **MIKE COONEY**, as such Secretary of State, by virtue of the authority vested in me by law, hereby issue this Restated Certificate of Incorporation to **BUTTE CARES, INC.**, a Montana public benefit corporation, and attach hereto a copy of the Restated Articles of Incorporation and the Statement on Adoption thereon.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this November 9, A.D. 1992.

MIKE COONEY
Secretary of State

(GREAT SEAL)

RESTATED
ARTICLES OF INCORPORATION

OF
BUTTE CARES, INC.

320855
STATE OF MONTANA

FILED

NOV 09 1992

SECRETARY OF STATE

In compliance with the requirements of the Montana Nonprofit Corporation Act, Sections 35-2-101, et seq., Montana Code Annotated (M.C.A.), the undersigned incorporators hereby adopt the following Articles of Incorporation for a nonprofit corporation and certify:

ARTICLE I

NAME

The name of this corporation shall be "Butte Cares, Inc."

ARTICLE II

DURATION

The corporation shall have perpetual existence.

ARTICLE III

PURPOSES FOR WHICH THE CORPORATION IS ORGANIZED

The purposes for which the corporation is organized are:

A. PURPOSE:

1. To support and assist local, state, and federal government agencies and private individuals, organizations, and associations in all lawful ways to:
 - a. Provide/promote to the community in Silver Bow County education about chemical abuse and related problems as well as create an understanding of the purpose of prevention, education and early intervention.
 - b. To promote education on chemical abuse and related problems to

students in grades kindergarten through college in Butte-Silver Bow County.

- c. To promote no illegal use of a legal drug and no illegal use of an illegal drug.
2. To develop a community organization and participation process which includes opportunity for all segments of the Butte-Silver Bow County population to participate in the dialogue about chemical abuse and related problems.
3. To provide a non-governmental community resource for information and assistance in prevention, education, and early intervention of chemical abuse and related problems.
4. To perform those other acts and functions necessary to meet the above listed purposes.
5. This Corporation is organized exclusively for charitable, educational, religious or scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

B. POWER:

In furtherance of the foregoing purposes and objectives (but not otherwise) and subject to the restrictions set forth in Section C of this article, the Corporation shall have and may exercise all of the powers now or hereafter conferred upon nonprofit corporations organized under the laws of Montana and may do everything necessary or convenient for the accomplishment of any of the corporation purposes, either alone or in connection with other organizations, entities,

or individuals, and either as principal or agent, subject to such limitations as are or may be prescribed by law.

C. RESTRICTIONS ON POWER

1. No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to any director or officer of the Corporation, or any other individual (except that reasonable compensation may be paid for services rendered to or for the benefit of the Corporation affecting one or more if its purposes), and no director or officer of the Corporation, or any other individual, shall be entitled to share in any distribution of any of the corporate assets on dissolution of the Corporation or otherwise.
2. No substantial part of the activities of the Corporation shall consist of carrying on propaganda or otherwise attempting to influence legislation. However, if the Corporation is an organization to which Section 501(h) of the Internal Revenue Code applies and the Corporation has effectively elected to have such section apply, the Corporation shall have power to carry on the activities permitted by such section, but only to the extent such activities shall not result in the denial of the exemption under such Section 501(h) or the imposition of tax under Section 4911 or Section 4945 of the Internal Revenue Code. The Corporation shall not participate or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate or public office.

3. No part of the assets of the Corporation shall be contributed to any organization whose net earnings or any part thereof inure to the benefit of any private shareholder or individual or any substantial part of the activities which consists of carrying on propaganda or otherwise attempting to influence legislation, except to the extent that such activities by such an organization which is then an exempt organization described in Section 501(c) (3) of the Internal Revenue Code will not result in loss of its exemption under Section 4945 of the Internal Revenue Code.
4. On dissolution of the Corporation, all of the Corporation's assets remaining after payment of or provision for all of its liabilities shall be paid over or transferred to one or more exempt organizations described in Section 501(c) (3) of the Internal Revenue Code, contributions to which are deductible under Section 170(c) (2) of the Internal Revenue Code. The organizations to receive such property shall be designated by the Board of Directors. Any such assets not so disposed of shall be disposed of by the District Court of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.
5. Notwithstanding any other provision of these articles of incorporation, the Corporation shall not carry on any activities not

permitted to be carried on by a corporation exempt from federal income tax as an organization described in Section 501(c) (3) of the Internal Revenue Code or by a corporation, contributions to which are deductible under Section 170(c) (2) of the Internal Revenue Code, and during any period of time in which the Corporation is a "private foundation" as defined in Section 509(a) of the Internal Revenue Code:

- a. The corporation shall not engage in any act of "Self-dealing," as defined in Section 4941(d) of the Internal Revenue Code, so as to give rise to any liability for the tax imposed by Section 4941(a) of the Internal Revenue Code;
- b. The corporation shall distribute its income for each taxable year at such time and in such manner so as not to become subject to the tax not undistributed income imposed by Section (4942(a) of the Internal Revenue Code;
- c. The corporation shall not retain any "excess business holdings," as defined in Section 4943(c) of the Internal Revenue Code, so as to give rise to any liability for the tax imposed by Section 4943(a) of the Internal Revenue Code;
- d. The corporation shall not make any investments which would jeopardize the carrying out of any of the exempt purposes of the corporation, within the meaning of Section 4944 of the Internal Revenue Code, so as to give rise to any liability for the tax imposed by Section 4944(a) of the Internal Revenue Code; and
- e. The corporation shall not make any "taxable expenditures," as defined

in Section 4945(d) of the Internal Revenue Code, so as to give rise to any liability for the tax imposed by Section 4945(a) of the Internal Revenue Code.

6. No substantial part of the activities of the Corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation and the Corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.
7. All references in these Articles of Incorporation to provisions of the Internal Revenue Code are to the provisions of the Internal Revenue Code of 1954, as amended, and shall include the corresponding provisions of any subsequent federal tax laws.

ARTICLE IV

BOARD OF DIRECTORS

The affairs of this corporation shall be managed by a ten (10) to twenty-five (25) member Board of Directors serving a two (2) year term. The day to day operation of the Corporation shall be managed by a duly elected Executive Board consisting of a President, a Vice President, a Secretary, and a Treasurer.

The number of directors may be increased or decreased from time to time by amendment to the by-laws. However, no decrease in number shall have the effect of shortening the term of any incumbent director. In the absence of a by-law fixing the number of directors, the number shall be the same as that stated in these Articles of Incorporation.

ARTICLE V
DISSOLUTION

The Corporation may be voluntarily dissolved when the dissolution of the Corporation shall be authorized at a meeting of the Board of Directors upon the adoption of a resolution to dissolve by the vote of three-fourths (3/4) of the directors in office.

The provisions for the regulation of the internal affairs of the Corporation, including provisions for the distribution of the assets on dissolution or final liquidation are:

- A. The Corporation is not organized for profit and shall have no capital stock and no part of the net earnings of the corporation shall be distributable to or inure to the benefit of any member, officer, or director of the Corporation, or any private individual, except that reasonable compensation may be paid for services rendered to or for the Corporation affecting one or more of its purposes. It is the intent of the incorporator and the Board of Directors of this Corporation that the Corporation qualify as an exempt organization pursuant to 26 U.S.C., Section 501(c) (3).
- B. No member, officer, or director or any person connected with the Corporation or any private individual shall be entitled to share in the distribution of any of the Corporation assets upon dissolution of the Corporation. Upon dissolution and final liquidation of this Corporation, the assets, after payment of all debts and obligations of the corporation, shall be used or distributed exclusively for the purposes within those set forth in Article III of these Articles of Incorporation and within the provisions of 26 U.S.C., Section 501(c) and the regulations thereunder as the same now exists or as they may be hereafter amended from time to time.

ARTICLE VI
DESIGNATION

The Corporation shall be designated as a domestic corporation for the public benefit.

ARTICLE VII

MEMBERS

Membership shall be open to any citizen of the United States of America, of legal age, regardless of race, creed, religion, color, sex, physical or mental handicap, age, or natural origin.

ARTICLE VIII

REGISTERED AGENT AND REGISTERED OFFICE

The registered office of the Corporation shall be located at 1062 West Platinum, Butte, Montana 59701, and its registered agent at such address is Rosemary G. Rawls.

ARTICLE IX

AMENDMENTS

Any amendments to these Articles of Incorporation shall be adopted upon a two-thirds (2/3) vote of the Board of Directors.

ARTICLE X

INCORPORATOR

The name and address of the original incorporator is:

Rosemary G. Rawls
1062 West Platinum,
Butte, Montana 59701

ARTICLE XI

INDEMNITY

The Corporation shall indemnify any person who was or is an party or is threatened to be made a party to any threatened, pending or complete action, suit or proceeding, whether civil, criminal, administrative, or investigative, by reason of the fact that he is or was a director or an officer of the corporation against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit, or proceeding to the fullest extent and in the manner set forth in and permitted by Montana law,

and any other applicable law, as from time to time in effect. Such right of indemnification shall be not deemed exclusive of any other rights to which such director or officer may be entitled apart from the foregoing provisions. The foregoing provisions of this Article shall be deemed to be a contract between the Corporation and each director and officer who serves in such capacity at any time while this Article and the relevant provisions of Montana law and other applicable law, if any, are in effect, and any repeal or modification thereof shall not affect any rights or obligations then existing, with respect to any state of facts then or therefore existing, or any action, suit, or proceeding theretofore, or thereafter brought or threatened based, in whole or in part, upon any such state of facts.

ARTICLE XII

BY-LAWS

The initial by-laws of the Corporation shall be adopted by the Board of Directors. Such Board shall have power to alter, amend or repeal the by-laws from time to time in force and adopt new by-laws. Such by-laws may contain any provisions for the regulation or management of the affairs of the Corporation which are not inconsistent with the law or these articles of incorporation, as the same may from time to time be amended. However, no by-law, at any time in effect, and no amendment to these articles, shall have the effect of giving any director or officer of this Corporation any proprietary interest in the Corporation's property or assets, during the term of the Corporation's existence or as an incident to its dissolution.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands and seals this 4th day of November, 1992.

Rosemary G. Rawls
Rosemary G. Rawls
Incorporator, Corporate Treasurer

STATE OF MONTANA)
County of Butte-Silver Bow)

On this 4th day of November, 1992, before me, a Notary Public for the State of Montana, personally appeared Rosemary G. Rawls, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same.

Joan Cassidy
Joan Cassidy
President

STATE OF MONTANA)
County of Butte-Silver Bow)

On this 4th day of November, 1992, before me, a Notary Public for the State of Montana, personally appeared Rosemary G. Rawls, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal the day and year in this certificate first above written.

(SEAL)

Lorrie M. Roberts
Notary Public for the State of Montana. Residing at Butte, MT.
My Commission Expires: 11-12-93

BUTTE CARES, INC.

CERTIFICATION

In accordance with Section 35-2-226(8) (1992) of the Montana Code Annotated, the Board of Directors for Butte Cares, Inc. does hereby certify, verify and ratify that:

1. Butte Cares, Inc. has restated its original articles of incorporation.

2. Butte Cares, Inc. has submitted the restated articles of incorporation to their duly elected and operating Board of Directors for their approval in accordance with the by-laws of Butte Cares, Inc.

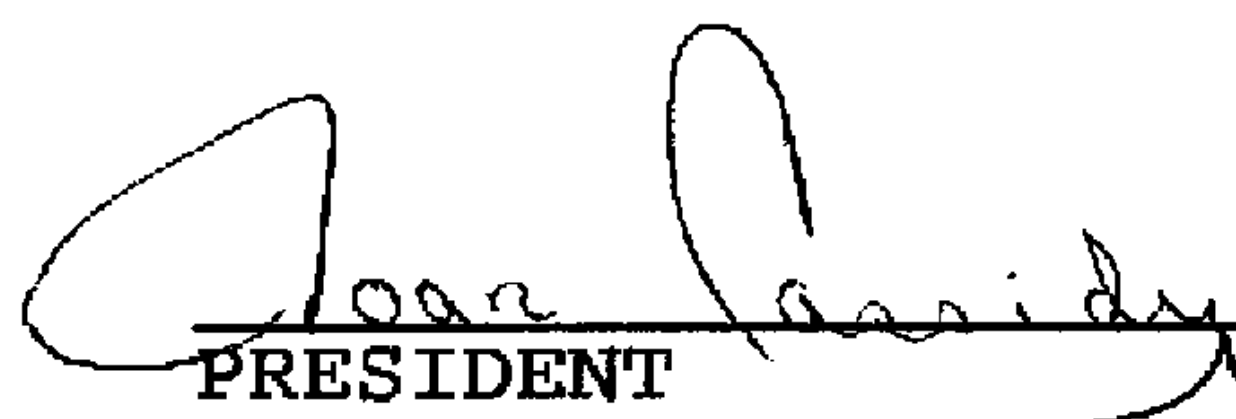
3. The by-laws of Butte Cares, Inc. do not require ratification of the restated articles of incorporation by the members.

4. That the duly elected and operating Board of Directors for Butte Cares, Inc. had adopted and ratified the restated articles of incorporation attached to this certificate.

5. That the restated articles of incorporation adopted by the Board of Directors supersede all previous articles of incorporation.

6. All parties required to approve said restated articles of incorporation have done so.

DATED THIS 30th DAY OF SEPTEMBER, 1992.


PRESIDENT

STATE OF MONTANA)
 :SS
County of Silver Bow)

On the 30th day of September, 1992, before me, a Notary Public for the State of Montana, personally appeared the President of Butte Cares, Inc., known to me to be the person whose name

is subscribed to the within instrument, and acknowledged to me that he has executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year in this certificate written above.

Sherril Kennedy
NOTARY PUBLIC FOR THE STATE OF MONTANA
RESIDING AT BUTTE, MONTANA
MY COMMISSION EXPIRES 12/18/94

(SEAL)



MONTANA SECRETARY OF STATE

March 12, 2025

Suzie Hall
shall@markruleco.com

CERTIFICATION LETTER

I, CHRISTI JACOBSEN, Secretary of State for the State of Montana, do hereby certify that

BUTTE CARES, INC.

filed its **2025 ANNUAL REPORT** in this office and has fulfilled the applicable requirements set forth in law. By virtue of the authority vested in this office, I hereby issue this certificate evidencing the filing is effective on the date shown below.

Certified File Number: D068519 - 16588885

Effective Date: March 12, 2025

Thank you for being a valued member of the Montana business community. I wish you continued success in your endeavors.

A handwritten signature in cursive script that reads "Christi Jacobsen".

Christi Jacobsen
Montana Secretary of State



Newland and Company
A Professional Corporation

2900 Lexington Avenue
Post Office Box 3006
Butte, Montana 59702
(406) 494-4754
FAX: (406) 494-4958
Website: newlandandcompany.com

212 Missouri Avenue
Post Office Box 850
Deer Lodge, Montana 59722
(406) 846-3733
FAX: (406) 846-3735

February 10, 2024

To the Board of Directors and Management
Butte Cares, Inc.
305 West Mercury
Butte, MT 59701

We are pleased to confirm our understanding of the services we are to provide for Butte Cares, Inc. for the years ended September 30, 2022 and 2021.

Audit Scope and Objectives

We will audit the financial statements of Butte cares, Inc., which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the disclosures (collectively, the "financial statements"). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal awards.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement and material noncompliance as part of our audit planning:

- Recognition of Federal revenue and allowable expenditures in compliance with the grant agreements.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and

obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Butte Cares, Inc.'s compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Butte Cares Inc.'s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Butte Cares, Inc. in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. This nonaudit service does not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the service in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records and related information available to us, and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that

we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Newland and Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to The Department of Health and Human Services or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Newland and Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Patrick Burt, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in February, 2024.

Fees for our audit services will be \$14,750 for the year ended September 30, 2021 and \$14,750 for the year ended September 30, 2022. The Organization will be billed at standard hourly rates for any additional services required. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors and Management of Butte Cares Inc. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

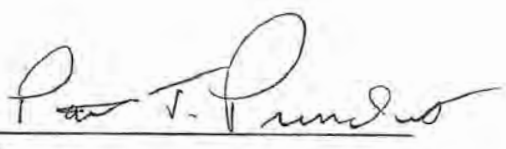
Sincerely,

Newland and Company

NEWLAND AND COMPANY
A Professional Corporation

RESPONSE:

This letter correctly sets forth the understanding of Butte Cares, Inc.

Officer signature: 

Title: President