



## 2013-2014 Appropriation Applications

### File 4 of 5

16. Community Corporation: Parks and Recreation Facilities Planning
17. Morningstar: Daycare Tuition Reduction Program
18. Women In Action: Community and Substance Abuse Counseling Programs
19. Women In Action: Critical Access Hospital Feasibility Study
20. Chamber of Commerce: Program Application



## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Big Sky Community Corporation

Project Name: Big Sky Parks and Recreation Facilities Planning

Project Start Date: June 2013 Project Completion Date: January 2014

Representative: Jessie Wiese

Address: PO Box 160995

Telephone: 406 9932112 Email: jessie@bsccmt.org

Total Funds Requested \$ 50,000

State your estimated payment request schedule for the coming year; amounts should total funds requested.  
Please enter dollar amounts.

	July '13	Aug '13	Sep '13	Oct '13	Nov '13	Dec '13
Payment Request \$	<u>13,500</u>	<u>8,000</u>	<u>8,000</u>	<u>12,500</u>	<u>8,000</u>	
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$						

I certify that the application and its attachments are correct to the best of my knowledge.

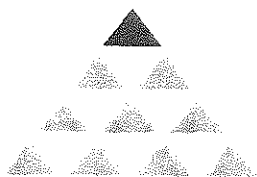
Board Chair  
Signature

Trever McSpadden  
Printed Name

[Signature]  
Title (Board Chair or Governing Officer)

4/2/13  
Date

RECEIVED APR 03 2013



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

- 1) **Provide a description of the entity and the Mission Statement. (200 words max)**  
**State the entity's tax status/legal identity and when it was initiated.**  
**Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation.**

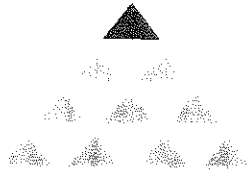
The mission of the Big Sky Community Corporation (BSCC) is to promote, acquire, preserve and maintain land, parks, trails and easements for the use of the Big Sky community and the general public. The BSCC originated as part of the Big Sky Owner's Association, and acquired non-profit status in 1998. In 2008 the BSCC formed an independent board of directors and employed the first staff member in 2010. Throughout this time period, the BSCC has acquired and managed 83 acres of public park land and over 12 miles of public trails. Numerous recreational organizations and programs have also been formed under the umbrella of the BSCC, including the Big Sky Tennis Association, Camp Big Sky, Crail Ranch Conservators, Big Sky Softball League, Big Sky Disc Golf League, Parks Committee and Trails Committee. Within these programs, the BSCC operates primarily through its large volunteer base of over 200 people. The variety of recreational facilities and programs serve a multitude of demographics within our community, as well as offering affordable recreation to many visitors in our area.

The Articles of Incorporation have been previously submitted to the BSRAD office.

- 2) **Provide a complete description of the project including its purpose, objectives and goals. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. (400 words max)**

The Big Sky Community Corporation has collaborated with various groups from the Big Sky area to work on a long term parks and recreational facilities planning process. After a long discussion on the needs for recreation in the community, the group came to a consensus that the best next step would be to put together a comprehensive feasibility study and community charrette process as part of a long term parks and recreation planning effort for Big Sky. There are many interest groups at the table already, as is witnessed by our numerous letters of support for this project. The facilities that have been discussed include (but are not limited to) a recreation center, an aquatic center, an ice hockey arena, a fairgrounds arena, and a venue for large concerts. Our goal with this project is to utilize a community planning process to produce deliverables such as:

- plans and numbers for where recreational facilities should go to be most economically beneficial and sustainable,
- operating costs,



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

- business plan suggestions,
- preliminary design renderings,
- explanation as to whether or not facilities should be built close to each other and why,
- estimated construction costs.

These deliverables will give us a recreation plan that will be economically sustainable for Big Sky and allow us to move forward with obtaining funding for the identified project.



## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

**3) Is the project within the resort tax district? (25 words max) Yes**

**Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.**

**Does the entity and/or project...**

**4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)**

Yes, this project would allow for the planning necessary to create a sustainable, world class facility that would drive visitors from around the country to come to Big Sky by adding a very attractive amenity, and the local residents would clearly benefit from the facility as well. Recreation centers are proven to build community and this is clearly witnessed in our community to date with the parks and recreation programs that currently exist. It would be a place that the community could come together, much like the community park and ice rink are now.

**5) Promote tourism and development, help make Big Sky a world class community and increase resort tax revenue? (50 words max)**

Yes, Big Sky is one of the only resort communities that we can find in our research that does not hold a facility that allows for any options outside of the traditional skiing or hiking activities. We strongly believe that the facility built would draw people to come to our location over others.

**6) Support or improve critical infrastructure, public health, safety and/or welfare in the community? (50 words max)**

The recreation facility would promote both public health and welfare in the community by creating a place for people to come together, get exercise, get to know one another. The aquatic center component would provide a venue for water therapy and swimming lessons benefiting both public health and safety.

**7) Involve collaboration among entities in the community to meet common goals? (100 words max)**

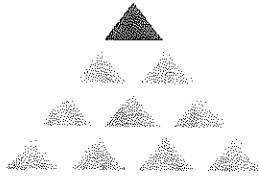


## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

This application is coming from BSCC because we are the parks and recreation group in town but this is truly a collaborative effort that stemmed from the "Better Together" slogan that resort tax has adopted. The group of people that are interested and involved in this effort are Ophir School, Arts Council of Big Sky, Big Sky Rodeo and PBR, Big Sky Hockey Association, Big Sky Owners Association, Chamber of Commerce, and various community interest groups.

**8) Fill a community need not currently or adequately being satisfied? (50 words max)**

Absolutely. The hockey group has expressed interest in a year round facility, the rodeo group Friday night rodeo series, the aquatic center swimming opportunities for local students as well as a place for younger children to recreate in a fun pool. The recreation center would also offer indoor facilities that don't exist in Big Sky year round such as racquet ball courts and tennis, and the larger venue for concerts would be important for any large concert to come to the area.



**RESORT TAX**

— BUILDING BIG SKY SINCE 1992 —

## **2013-2014 APPLICATION FOR RESORT TAX FUNDS**

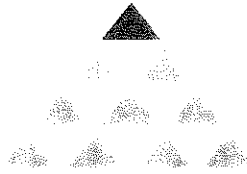
**Provide the following financial documents:**

**9) Copy of the entity's complete operating budget for the period 07/01/13 through 06/30/14. If your fiscal year runs on a calendar year, please provide segments of your budget covering this specified time period.**

**10) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your previous completed fiscal year and current fiscal year to date.**

**11) For applicants with mill levy authority please provide the following:**

- a. A map of your district's boundaries**
- b. The current taxable value of your district**
- c. If applicable, the current mill levy rate**
- d. Using the information above, provide a detailed budgetary breakdown of the potential tax burden per \$100,000 value, for property owners within your district if mill levy authority would be used to fund this project rather than resort tax funds.**



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ 778,435

What percentage of the above budget is the entity requesting from resort tax? 54 %

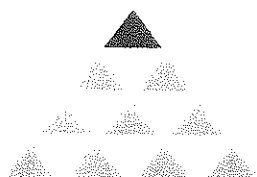
### Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	79,435
	Private Donor Contributions In-kind	30,000
	Public Grants	476,000
	Fundraising Events	85,000
	Other	108,000
	Total Revenue	778,435
Expenses	Personnel (not including volunteer time)	75,000
	Operations	477,025
	Programming	66,300
	Other	105,950
	Total Expenses	724,275
Income	Net Income	

Capital Reserves	On Hand Restricted	0
	On Hand Unrestricted	15,000
	Goal	70,000

**Other Description:** Our reserves will be built year by year using a portion of our unrestricted funds raised through fundraising efforts. These reserves will be used for capital improvements and scheduled replacements of our existing assets as well as for unforeseen expenses.





# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

### Cash Flow 3-Yr Requirement

Cash Flow 3-Yr Requirement	ITEM	2013	2014	2015
	Personnel (not including volunteer time)	75,000	82,500	90,750
	Operations	169,025	185,928	204,520
	Programming	66,300	72,930	80,223
	Capital Expenditures	308,000	250,000	250,000
	Other	105,950	111,248	116,811
	Total Cash Flow for 3-Years	724,275	702,606	742,304

	RESORT TAX REQUEST	422,000	365,000	365,000
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Describe financial increases and decreases and the projects for which resort tax funds may be requested.

2013 Community Pavilion facility, South Fork trail construction phase 1, feasibility study, general park improvements.

2014 South fork trail construction phase 2, land acquisition, potential recreation facility, potential park improvements.

2015 South fork rail construction phase 3, Mountain to Meadow design and engineering work, potential recreation facility.

# Big Sky Community Corporation Statement of Condition

As of  
February 28, 2013

Assets			
	February 28, 2013	January 31, 2013	\$Change
Checking/Savings			
1125 - Big Sky Western Bk #107301	\$ 120,699	\$ 117,957	\$ 2,741
1135 - American Bank-Savings	\$ 105,695	\$ 105,679	\$ 16
1136 - First Security-Now	\$ 21,321	\$ 21,321	\$ -
1140 - First Security Bank-CD	\$ 10,000	\$ 10,000	\$ -
1155 - HCR-First Security	\$ 56,168	\$ 62,133	\$ (5,965)
1157 - HCR American Bank	\$ 4,980	\$ 4,980	\$ -
<b>Total Cash</b>	<b>\$ 318,864</b>	<b>\$ 322,071</b>	<b>\$ (3,207)</b>
Fixed Assets			
1505 - Big Sky Community Park	\$ 1,317,482	\$ 1,317,482	\$ -
1520 - Improvements	\$ 1,858,427	\$ 1,858,427	\$ -
<b>Total Fixed Assets</b>	<b>\$ 3,175,909</b>	<b>\$ 3,175,909</b>	<b>\$ -</b>
<b>Total Assets</b>	<b>\$ 3,494,773</b>	<b>\$ 3,497,980</b>	<b>\$ (3,207)</b>
Liabilities & Equity			
Liabilities			
Accounts Payable			
2000 - Accounts Payable	\$ 592	\$ 1,034	\$ (442)
<b>Total Liabilities</b>	<b>\$ 592</b>	<b>\$ 1,034</b>	<b>\$ (442)</b>
Equity			
Unrestricted -BSCC	\$ 12,300	\$ 9,401	\$ 2,899
Unrestricted- Capital Reserve	\$ 15,000	\$ -	\$ 15,000
Park			
Park Committee	\$ 16,638	\$ 16,638	\$ -
Camp Big Sky	\$ 96,456	\$ 96,456	\$ -
Tennis	\$ 5,182	\$ 5,182	\$ -
Skate Park	\$ 400	\$ 400	\$ -
Disc Golf	\$ 2,469	\$ 2,469	\$ -
Trails			
Trails	\$ 23,486	\$ 23,186	\$ 300
Trails-Mountain to Meadow	\$ 6,000	\$ 6,000	\$ -
Unrestricted -HCR	\$ 61,149	\$ 67,113	\$ (5,965)
Temporarily Restricted			
Fundraising \$ 2012	\$ 69,239	\$ 84,239	\$ (15,000)
TWP Grant	\$ -	\$ -	\$ -
PBR-Grant	\$ -	\$ -	\$ -
Yellowstone Club Grant	\$ 5,000	\$ 5,000	\$ -
Park Construction-Phase 1B	\$ -	\$ -	\$ -
Park Construction-Phase B1	\$ 4,953	\$ 4,953	\$ -
Permanently Restricted			
Park	\$ 1,317,482	\$ 1,317,482	\$ -
Improvements	\$ 1,858,427	\$ 1,858,427	\$ -
<b>Total Equity</b>	<b>\$ 3,494,181</b>	<b>\$ 3,496,946</b>	<b>\$ (2,766)</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 3,494,773</b>	<b>\$ 3,497,980</b>	<b>\$ (3,207)</b>

**Big Sky Community Corporation**  
**Budget Versus Actual Expenses 2012-2013**  
**February 2013**

	Monthly February 2013	Year to Date July 2012-June 2013	Annual Budget 2012-2013	% of Budget for the year
<b>Income</b>				
HOA/Business Sponsorship				
3205 - BSOA Membership Donation	0	25000	25000	100.00%
3206 - HOA Donations	0	9550	10000	95.50%
3207 - Corporate Sponsorship	3500	13500	10000	135.00%
Total Income from Sponsorship	3500	48050	45000	106.78%
Events/ Campaigns				
3208 - PBR	0	37500	10000	375.00%
3208.5 - PBR Program Sales	0	1007	0	0.00%
3249 - Annual Event	0	128195	60000	213.66%
3249.1 - Annual Event Sponsor	0	4600	0	0.00%
3265 - Flora Books	300	375	1000	37.50%
Total - BSCC Events/Campaigns	300	171677	71000	241.80%
Individual Giving				
3209 - Community Donation-Lone Peak Brewery	0	625	500	125.00%
3215 - Fundraising-BSCP Expansion	0	35000	0	0.00%
3216 - Fundraising-Naming Campaign	0	0	5000	0.00%
3254 - Annual Appeal	1200	10253	12000	85.44%
Total - Individual Giving	1200	45878	17500	262.16%
Grants				
3405 - BSRAD Public Services Grant	0	72353	95000	76.16%
3412 - BSRAD Assets	0	95000	95000	100.00%
3461 - Tourism Grant 2012-PBR	0	0	0	0.00%
3480 - Other Grants	0	0	10000	0.00%
3481 - TIIP Grant	0	0	0	0.00%
3485 - Yellowstone Club Grant	0	10000	15000	66.67%
3486 - USTA Grant	0	0	0	0.00%
Total - Grants	0	177353	215000	82.49%
Interests, Fees & Other Income				
3305 - Park Use Fees	0	0	1200	0.00%
3315 - Interest Income	20	210	1200	17.52%
3316 - Montana Community Foundation Interest	1914	1914	1800	106.33%
3380 - Other Income	0	6464	0	0.00%
Total - Interests and Fees	1934	8589	4200	204.49%
Programs				
3115 - Tennis	0	3103	2000	155.15%
3219 - Trails	200	1825	5000	36.50%
3225 - Trails Collection Boxes	0	192	250	76.64%
3230 - Trails Buy a Plaque	100	1500	2500	60.00%
3220 - Parks	0	25	2000	1.25%
3204 - Farmers Market	0	410	300	136.67%
3248 - Dodgeball Tournament	0	800	2000	40.00%
3252 - Country Fair	0	166	250	66.20%
3260 - 4th of July	0	4697	3500	134.21%
3221 - Skate Park	0	572	0	0.00%
3255 - Disc Golf	0	1780	900	197.78%
3255.1 - Disc Golf Tournament	0	730	750	97.33%
Total - Programs	300	15799	19450	81.23%
Camp Big Sky				
3101 - Tuition-Junior Leadership Program	0	1900	270	703.70%
3102 - Tuition-Rock Climbing	0	1275	385	331.17%
3105 - Tuition-Best of Big Sky	0	21193	36902	57.43%
3106 - Camp Registration	0	1300	320	406.25%
3107 - Tuition Archery	0	2300	460	500.00%
3108 - Tuition Golf Camp	0	1365	320	426.56%
3109 - Tuition-Ceramics	0	1100	220	500.00%
3110 - Donations	0	38550	750	5140.00%
3111 - Tuition-Artspot	0	1454	1454	0.00%
3112 - Tuition-Paintball	0	140	70	200.00%
3113 - Tuition Broadway	0	610	6750	9.04%
3114 - Broadway T-Shirts	0	0	0	0.00%
3115 - Ticket to Broadway	0	197	3000	100.00%
3116 - Donations to Broadway	0	29500	7000	421.43%
3117 - Tuition-Drum Camp	0	1400	290	482.76%
3119 - Tuition-High Ropes	0	175	35	500.00%
3120 - Dog Days of Summer	0	2079	1000	207.86%
3124 - Tuition Tennis	0	936	244	383.61%
3125 - Tuition Zipline	0	35	35	0.00%
3126 - Tuition Rafting	0	3545	1360	260.66%
3127 - Tuition Dance	0	1350	135	1000.00%
3129 - Tuition Horsebacking	0	1200	400	300.00%
Total-Camp Big Sky	0	111603	61400	181.76%
Historic Crail Ranch				
3705 - General	0	0	0	0.00%
3715 - Special Events	0	1954	1000	195.44%
3716 - HCR - Annual Meeting	0	384	0	0.00%
3717 - Book-Images of America Big Sky	489	6373	0	0.00%
3720.1 - BSOA Donation	0	2400	2400	0.00%
3720.2 - Other Donations	0	1574	4500	34.98%
3725 - Grants	0	20000	10000	200.00%
3730 - Annual Appeal	110	4518	5000	90.35%
Total - Historic Crail Ranch	599	37203	22900	162.46%
<b>Total Income</b>	<b>7833</b>	<b>616153</b>	<b>456450</b>	<b>134.99%</b>

**Big Sky Community Corporation**  
**Budget Versus Actual Expenses 2012-2013**  
**February 2013**

Expense	Monthly February 2013	Year to Date July 2012-June 2013	Annual Budget	% of Budget for the year
4100 - Administrative Expenses				
4005 - Wages	4306	33692	45000	74.87%
4010 - Payroll Taxes	439	2792	4600	60.69%
4015 - Benefits	371	3300	4450	74.15%
4105 - Property Taxes	0	0	0	0.00%
4110 - Insurance	0	0	0	0.00%
4112 - Workers Compensation	0	0	0	0.00%
4115 - Bank Fees	42	3582	1500	238.80%
4120 - Postage	0	231	250	92.52%
4130 - Audit/Taxes	0	8935	10000	89.35%
4135 - Volunteer Recruitment	0	630	250	252.15%
4140 - Advertising/Promotions	0	6225	500	1245.00%
4141 - Communications/Web	0	0	800	0.00%
4155 - Dues/Subscriptions	200	2454	1500	163.62%
4175 - Training	0	95	1000	0.00%
4176 - Travel	50	549	1200	45.73%
4177 - Entertainment	0	152	450	33.75%
4180 - Rent	0	0	0	0.00%
4180.1 - Rent Tennis Building	0	1500	0	0.00%
4182 - Telephone	0	0	0	0.00%
4183 - Office Expense	45	1211	0	0.00%
4184 - Meeting Expenses	0	2690	0	0.00%
Total - Administrative Expenses	5454	68039	71500	95.16%
Programs-General				
4306 - Park Expenses	0	1761	3000	58.70%
4531 - Dodgeball	0	0	250	0.00%
4540 - 4th of July Celebration	0	360	1000	36.00%
4542 - Country Fair	0	0	0	0.00%
4309 - Skatepark	0	84543	0	0.00%
4539 - Disc Golf	0	2285	500	456.92%
4539-1 - Disc Golf Tournament	0	0	500	0.00%
4705 - Tennis	0	1003	500	200.60%
4307 - Trail Expenses	0	3849	3000	128.29%
4560 - Bridge Plaques	0	208	500	0.00%
4561 - PBR	0	18950	0	0.00%
Total - Program General	0	112958	9250	1221.17%
Camp Big Sky				
4205 - Camp Supplies	0	186	700	26.53%
4228 - Camp Drum	0	1395	1395	100.00%
4211 - Broadway Expenses	115	2122	15850	0.00%
4215 - Payroll	1075	33081	23502	140.76%
Payroll taxes	107	3589	6110	58.74%
4216 - Swimming	0	70	70	100.00%
4217 - Dance	0	1000	1000	100.00%
4218 - Golf	0	1350	1350	100.00%
4219 - Best of Big Sky	0	1119	1119	99.98%
4220 - Communications/Publications	0	0	100	0.00%
4221 - Archery	0	1916	1916	100.00%
4222 - Rock Climbing	0	1200	1200	100.00%
4223 - Horseback Riding	0	1140	1140	100.00%
4224 - Junior Leadership Program	0	84	84	100.00%
4226 - Art	0	1200	1200	100.00%
4227 - Rafting	0	3383	3383	99.99%
4230 - Dog Days of Summer	0	281	281	99.85%
4235 - Grant Expenditures	0	0	100	0.00%
4240 - Travel	0	0	0	0.00%
Total - Camp Big Sky	1298	53114	60500	87.79%
Historic Crail Ranch				
4401 - HCR - Advertising	1150	5672	4400	128.91%
4402 - HCR - Fundraising	0	477	400	119.25%
4405 - HCR - Maintenance	0	3724	2600	143.23%
4408 - HCR - Utilities	0	0	0	0.00%
4417 - HCR - Miscellaneous	526	1476	1000	147.59%
4418 - HCR - Documents Project	0	5572	5500	101.31%
4419 - HCR - Office Expenses	185	772	300	257.46%
4421 - HCR - Annual Meeting	0	3933	3300	119.20%
4422 - HCR - Programs	50	428	400	107.05%
4423 - HCR - Images of America Book	0	6075	0	0.00%
4424 - HCR - Museum	4772	7335	0	0.00%
Total - Historic Crail Ranch	6683	35466	17900	198.13%
Events/Campaigns				
4517 - Naming Campaign	0	0	500	0.00%
4530 - General Event Expenses	3357	3357	500	671.38%
4537 - Event Merchandise	0	589	0	0.00%
4538 - Annual Appeal Mailing Expenses	0	3068	3500	87.64%
4541 - Annual Dinner/Auction	0	24168	27750	87.09%
4543 - Annual Auction Item Expenses	0	21000	2000	1050.00%
4544 - Annual Dinner Mailing Expenses	0	9	1500	0.00%
4560 - PBR	0	18950	0	0.00%
Total - Events/Campaigns	3357	71141	35750	198.99%
Capital Improvements Expenses				
4510 - Big Sky Community Park Construction	302	35723	0	0.00%
4622 - BSRAD - Assets	0	95000	95000	100.00%
Total - Capital Improvements	302	130723	95000	137.60%
Operations and Maintenance				
4670 - BSRAD - Parks and Trails Maintenance				
Utilities	143	2499	2866	87.19%
Signage	428	1091	4000	27.28%
Trash	155	2171	5971	36.36%
Toilets	550	12834	20187	63.57%
Asset Management	308	31005	43486	71.30%
Administrative Support	24	8213	18490	44.42%
4715 - Tennis Court Maintenance	0	800	1000	80.00%
Total Operations and Maintenance	1608	58613	96000	61.05%
<b>Total Expense</b>	<b>18701</b>	<b>530053</b>	<b>385900</b>	<b>137.36%</b>
Reserves			70550	
Net Income	-10868	86100	0	

**BIG SKY COMMUNITY CORPORATION**  
**STATEMENTS OF FINANCIAL POSITION**  
June 30, 2012 and 2011

ASSETS	<u>2012</u>	<u>2011</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 259,708	\$ 445,281
Resort tax receivable	20,253	68,053
Accounts receivable	2,773	1,790
Total current assets	<u>282,734</u>	<u>515,124</u>
 <b>PROPERTY AND EQUIPMENT</b>		
Land	1,305,961	1,305,961
Buildings and improvements	706,396	684,406
Other improvements	1,129,207	634,539
Equipment	15,800	11,521
Improvements in process	18,545	-
	<u>3,175,909</u>	<u>2,636,427</u>
Accumulated depreciation and amortization	<u>(252,061)</u>	<u>(168,613)</u>
	<u>2,923,848</u>	<u>2,467,814</u>
 Total assets	 <u>\$ 3,206,582</u>	 <u>\$ 2,982,938</u>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 20,273	\$ 8,727
Accrued liabilities	686	1,719
Total current liabilities	<u>20,959</u>	<u>10,446</u>
 <b>NET ASSETS</b>		
Unrestricted	2,116,820	1,655,854
Unrestricted - Board designated	-	38,133
Temporarily restricted	112,628	322,330
Permanently restricted	956,175	956,175
	<u>3,185,623</u>	<u>2,972,492</u>
 Total liabilities and net assets	 <u>\$ 3,206,582</u>	 <u>\$ 2,982,938</u>

The Notes to Financial Statements are an integral part of these statements.

BIG SKY COMMUNITY CORPORATION  
SCHEDULE OF REVENUES AND EXPENSES  
ACTUAL AND BUDGET  
Year Ended June 30, 2012

	Actual	Budget	Variance
Revenues:			
Contributions	\$ 157,881	\$ 145,535	\$ 12,346
In-kind contributions	54,373	8,500	45,873
Grant income	361,701	302,700	59,001
Camp Big Sky	50,491	41,205	9,286
Historic Crail Ranch	13,700	12,500	1,200
Other revenues	4,753	25,700	(20,947)
	<u>642,899</u>	<u>536,140</u>	<u>106,759</u>
Expenses:			
Program:			
Camp Big Sky	62,209	38,250	23,959
Historic Crail Ranch	25,621	24,500	1,121
Other programs	15,461	23,550	(8,089)
Parks	183,081	62,500	120,581
Trails	67,749	52,500	15,249
Total program expenses	<u>354,121</u>	<u>201,300</u>	<u>152,821</u>
Fundraising	27,385	21,500	5,885
General and administrative	<u>48,262</u>	<u>83,950</u>	<u>(35,688)</u>
Total expenses	<u>429,768</u>	<u>306,750</u>	<u>123,018</u>
Changes in net assets	<u>\$ 213,131</u>	<u>\$ 229,390</u>	<u>\$ (16,259)</u>

Please note this is a draft budget for Resort Tax purposes only

BUDGET 2013-2014	
Income	
HOA/Business Sponsorship	
3205 - BSOA Membership Donation	\$ 25,000.00
3206 - HOA Donations	\$ 10,000.00
3207- Corporate Sponsorship	\$ 10,000.00

<b>Total</b>	<b>\$ 45,000.00</b>
--------------	---------------------

Events/Campaigns	
3208 - PBR	\$ 15,000.00
3249 - Dinner/Silent Auction	\$ 70,000.00
3265 - Flora Books	\$ 50.00

<b>Total</b>	<b>\$ 85,050.00</b>
--------------	---------------------

Individual Giving	
3209 - Community Donations	\$ 500.00
3216 - Fundraising-Naming Campaign	\$ 2,500.00
3254 - Annual Appeal	\$ 12,000.00

<b>Total</b>	<b>\$ 15,000.00</b>
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Grants	
3405 - BSRAD Public Services Grant	\$ 113,000.00
3412 - BSRAD Assets	\$ 258,000.00
3469 - Yellowstone Club Grant	\$ 10,000.00
3480 - Other Grants	\$ 45,000.00
3486 - BSRAD Facilities Grant	\$ 50,000.00
<b>Total</b>	<b>\$ 476,000.00</b>

Interest and Fees	
3305 - Park Use Fees	\$ -
3315 - Interest	\$ 400.00
3316 - Montana Community Foundation-Interest	\$ 1,900.00
<b>Total</b>	<b>\$ 2,300.00</b>

Program Events	
3115 - Tennis	\$ 3,000.00
3219 - Trails	\$ 2,000.00
3225 - Collection Boxes	\$ 200.00
3230 - Buy A Plaque	\$ 2,000.00
3220 - Parks	
3204 - Farmers Market	\$ 300.00
3248 - Dodgeball Tournament	\$ 1,000.00
3249 - Kickball Tournament	\$ 2,000.00
3260 - 4th of July	\$ 4,500.00
3221 - Skate Park	\$ 500.00
3255 - Disc Golf	\$ 900.00
3255.1-Tournament	\$ 1,500.00
	<b>\$ 17,900.00</b>

Camp Big Sky	
3105 - Tuition Camp Big Sky	\$ 55,000.00
3110 - Donations	\$ 750.00
3114 - Broadway Tuition	\$ 9,045.00
3115 - Broadway Tickets	\$ 2,000.00

3116 - Broadway Donations	\$ 3,300.00
3120 - Dog Day of Summer	\$ 2,000.00
	<b>\$ 72,095.00</b>

#### Historic Crail Ranch

3715 - Special Events	\$ 6,600.00
3720.1 - BSOA Donation	\$ 2,400.00
3720.2 - Donations	\$ 1,500.00
3725 - Grants	\$ 20,000.00
3730 - Annual Appeal	\$ 4,500.00
	<b>\$ 35,000.00</b>

**INCOME TOTAL \$ 748,345.00**

#### Expenses

<b>4100 - Administrative Expenses</b>	
4005- Wages	\$ 65,000.00
4010 - Payroll Taxes	\$ 5,000.00
4012 - Benefits	\$ 5,000.00
4105 - Property Taxes	\$ -
4110 - Insurance	\$ -
4112 - Workers Comp	\$ -
4115 - Bank Fees	\$ 5,000.00
4120 - Postage	\$ 250.00
4130 -Audit/Taxes	\$ 9,000.00
4130.1 - Legal	\$ -
4135 - Volunteer Recruitment	\$ 1,000.00
4140 - Advertising/Promotions	\$ 2,475.00
4141 - Communications/Web	\$ 2,000.00
4155 - Dues/Subscriptions	\$ 2,500.00
4175 - Training	\$ 1,000.00
4176 - Travel	\$ 1,200.00
4177 - Entertainment	\$ 600.00
4180 - Rent	
4180.1 Rent Tennis Building	\$3,000
4182 - Telephone	
4183 - Office Expenses	\$ 1,200.00
4184 - Meeting Expenses	\$ 1,000.00
<b>Admin Total</b>	<b>\$ 100,025.00</b>

#### Programs

4306 - Park Expenses	\$ 3,000.00
4531 - Dodgeball	\$ 250.00
4532 - Kickball	\$ 300.00
4540 - 4th of July Celebration	\$ 1,000.00
4539 - Disc Golf	\$ 1,200.00
4539.1 Tournament	\$ 500.00
4705 - Tennis	\$ 200.00
4307 - Trail Expenses	\$ 5,000.00
4560- Bridge Plaques	\$ 500.00
<b>Programs Total</b>	<b>\$ 11,950.00</b>



**Camp Big Sky**

4205 - Supplies	\$ 2,200.00
4210 - External Camp Fees	\$ 16,900.00
4211 - Broadway Expenses	\$ 10,000.00
4215 - Payroll	\$ 37,000.00
4216 - Payroll Taxes	\$ 4,000.00
4220 - Communications/Publications	\$ 500.00
4230 - Dog Days of Summer	\$ 300.00
4240 - Travel	\$ 150.00
<b>Camp Big Sky Total</b>	<b>\$ 71,050.00</b>

**Historic Crail Ranch**

4401 - HCR - Advertising	\$ 5,700.00
4402 - HCR - Fundraising	\$ 500.00
4405 - HCR - Maintenance	\$ 3,800.00
4417 - HCR - Miscellaneous	\$ 1,500.00
4418 - HCR-Documents Project	\$ 5,600.00
4419 - HCR-Office Supplies	\$ 800.00
4420 - HCR - Reserve	\$ -
4421 - HCR - Annual Meeting	\$ 2,000.00
4422 - HCR - Programs	\$ 500.00
4423 - HCR - Images of America Book	\$ 500.00
4424 - HCR - Museum	\$ 2,000.00
4425 - HCR- Historic Structure Project	\$ 4,000.00
4426 - HCR - Storage Building	\$ 8,000.00
<b>Historic Crail Ranch Total</b>	<b>\$ 34,900.00</b>

**Events/Campaigns**

4535 - Event Merchandise	\$ 1,000.00
4538 - Annual Appeal Mailing Expenses	\$ 3,200.00
4541 - Annual Dinner/Auction	\$ 28,650.00
4543 - Annual Auction Item Expense	\$ 8,000.00
4544 - Annual Dinner Mailing expenses	\$ 1,500.00
4560 - PBR	\$ 12,000.00
<b>Events/Campaigns Total</b>	<b>\$ 54,350.00</b>

**Capital Improvements**

4510 - Big Sky Capital Improvements	\$ 258,000.00
4681 - BSRAD - Facilities plan	\$ 50,000.00

**Capital Improvements Total** **\$ 308,000.00**

**Operation and Maintenance**

4670 - BSRAD - Parks & Trail Maint	
Utilities	\$ 2,497.31
Signage	\$ 3,000.00
Trash	\$ 7,030.00
Toilets	\$ 21,300.57
Asset Management	\$ 56,254.38
Administrative Support	\$ 22,917.74
4715 - Tennis Court Maintenance	\$ 1,000.00
<b>Operation and Maintenance Total</b>	<b>\$ 114,000.00</b>

**TOTAL** **\$ 694,275.00**

4330 - Capital Reserve	\$ 15,000.00
Net Income	\$ 54,070.00

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# Proposal and Statement of Qualifications

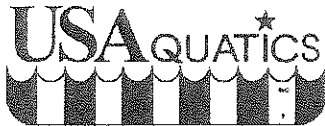
- for -

Big Sky, Montana

Aquatic, Sport and Entertainment Facilities

Feasibility Study Update

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*ISG and USAquatics are Preferred Professional Providers of the USA Swimming Facilities Department.*



## Project Understanding

### "BIG SKY, MONTANA

*The scenic community of Big Sky, Montana rests high in the Gallatin National Forest, where Lone Mountain, at 11,166 feet, towers over the community. Big Sky is home to 4 resorts, 2 private and 2 public, all operating summer and winter, creating a year-round playground for outdoor recreationists. Winter at Big Sky Resort offers world-class skiing spread across three interconnected mountains with over 5,512 acres of playground, 4,350 vertical feet of fun, 220 trails, 400 inches of snow annually, two terrain parks and a half pipe. Big Sky also offers plenty of other winter activities like snowmobiling, snowshoeing, sleigh rides, ice skating, and wildlife viewing in Yellowstone Park and the surrounding area.*

*Big Sky, Montana makes a great summer destination also. Golf, tennis, hiking, fishing, horseback riding, mountain biking, and whitewater rafting all abound at Big Sky.*

### Concept:

It is our understanding that the Big Sky Community Corporation, in partnership with other community groups, wish to assemble a feasibility study and business plan for a new sport, fitness and recreational facilities and amenities in Big Sky. ISG and USAquatics propose to provide the feasibility study and business plan for the wide range of potential sport, fitness, recreational and aquatic components of the resort and the greater community.

### Schedule:

It is our understanding that a schedule will be assembled upon selection of the project team.

### Scope of Services:

The USAquatics/ISG team will perform an assessment of need and feasibility study for the resort property.

- Assess existing conditions
  - Existing facility and patron information
  - Existing facility programming and use
  - Surrounding environment (summary demographics)
- Assess goals and objectives of the community as they relate to the aquatics, recreation, fitness, sport and entertainment
  - Sport, aquatic, recreation and fitness features that can enhance tourist attraction to the winter ski patrons and tourists
  - Sport aquatic, recreation, fitness, training and other programming that can enhance appeal of the community to summer outdoor enthusiasts, families, kids, special events and year round tourists
  - Sport, entertainment, aquatic, recreation, fitness, training, education, water safety and learn to swim components of facility that can provide enhanced services to the 2,500 year round residents of Big Sky and the regional residents of fast growing Gallatin and Madison counties (including visitors to Yellowstone National Park)



- Assemble feasibility study for supportable facility enhancements
  - Based on Big Sky's Goals and Objectives, develop recommendations for facilities, programming and attractions to meet these goals
  - Based on the programs and attractions, develop a facility design plan to meet the programming and activity goals and the overall goals of the community
    - Most environmentally friendly design options
    - State of the art technology to reduce operating costs, energy usage and long term maintenance costs
  - Work with architectural resources currently associated with the Big Sky community or utilize ISG partner architects to develop basic sight plans and facility sketches based on the design plan
  - Develop projected cost of the various facility components of the community facilities plan
  - Develop projected annual operating and revenue over five year period
  - Provide recommendations on management and operational models to provide most cost effective and safe operation to minimize annual operating costs, minimize long term maintenance costs, maximize facility revenue, integrate with all community programs and provide the best Return on Investment for the entities involved.
  - Recommendations on next steps in the development process

### Financial Considerations:

Fixed Fee: \$30,000 Plus Expenses

NOTE: Any additional consultants or experts in specific areas brought into the project to address the expanded scope of the study will be included as part of this flat fee.

### Additional Hours:

If any additional services required outside the specified scope of the study are requested by the Clients, the hourly rates for these additional services by ISG and USAquatics representatives will be billed at \$150/hour with this additional time to be approved in advance by the Clients. Although no additional services outside the specified scope are anticipated, these might include follow up work on the project, additional presentations in support of the projects or services related to management or more in depth design of the projects.

Estimated Expenses: Total Estimate: \$7,325

Breakdown of ISG and USAquatic Representatives Travel Cost Estimate:

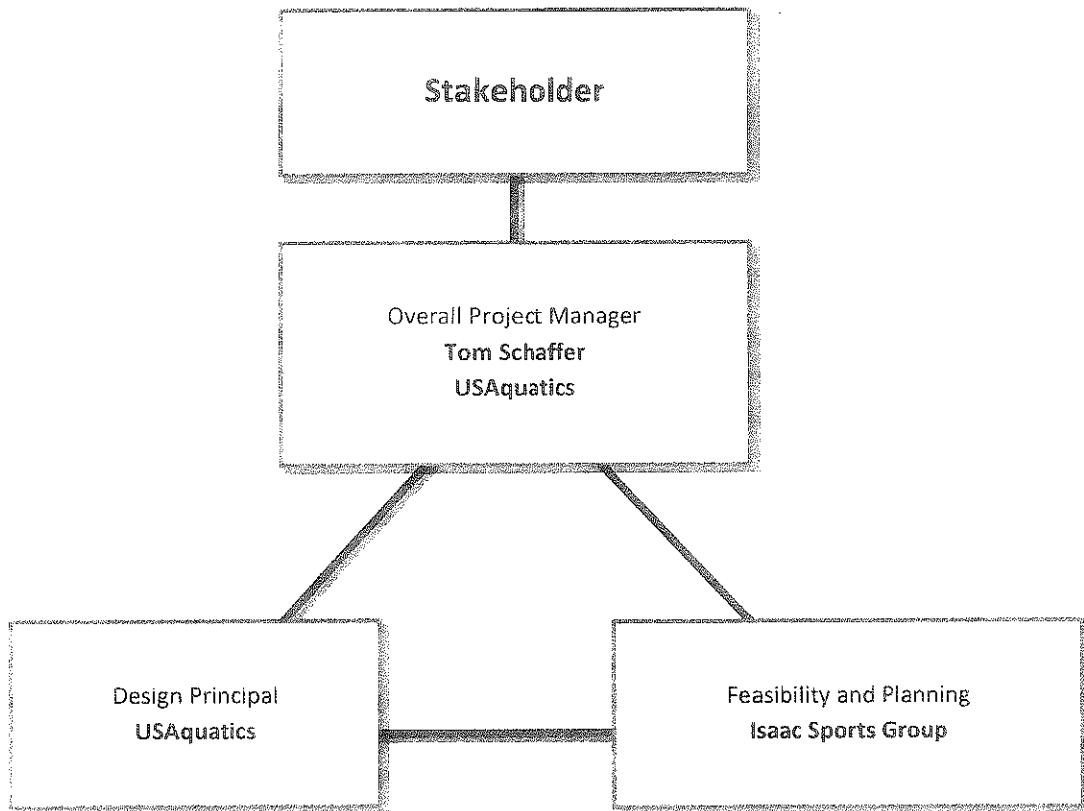
Three trips to Big Sky by ISG Representatives,

- Two people: 3 day, 2 night trip
  - Discovery
  - Meetings with Stakeholders, community leaders, resort management
  - Market Research
  - Project option development

- One person: 3 day, 2 night trip
  - Review of initial findings
  - Follow up meetings with Stakeholders and Community members
- Two people: 2 day, 1 night trip to present findings and recommendations to Client

Airfare @ \$700 per Trip x 5 flights	\$3,500
Hotel @ \$200/night x 8 nights	\$1,600
Food 13 days @ \$75/day	\$ 975
Ground Transportation-Rental Car	\$1,000
<u>Miscellaneous @ \$50/trip x 5 trips</u>	<u>\$ 250</u>
TOTAL	\$7,325

## Project Team



## USAquatics, Inc.

- 124 Bridge Ave., PO Box 86, Delano, MN 55328, phone: 763-972-5897, fax: 763-972-5864
- Main Contact: Thomas R. Schaffer, Principal

### Company:

USAquatics Inc. is a prominent aquatic consulting, design and engineering firm. Established in 1991, USAquatics gives pool owners and operators an independent source of information and design resources which have the owner's best interest in mind. We have over 90 years of combined experience in the industry that we utilize in every consultation and design. Because of this experience, our designs incorporate the most efficient, low maintenance, easy to operate and effective equipment available.

USAquatics Inc. uses an approach to designs and renovations which create new and innovative trends and layouts. No two of our facilities look alike. The layouts and features of the facilities are dictated by the client's aquatic programming needs, with the owner being an integral part of the design team.

Our associates have been involved in over 1500 aquatic facilities, so we have a thorough understanding of aquatics from conception and design development through operation of your facility.

USAquatics "hands on" experience with state-of-the-art equipment will provide a cost effective, efficient, and low maintenance aquatic facility. We have operated facilities for our clients and not only is everyone on our staff either a Certified Pool Operator (C.P.O. - through the National Spa & Pool Institute) and / or an Aquatic Facility Operator (A.F.O. - through the National Recreation and Park Association), but we have instructors for both courses on our staff. Prior to your facility opening, we can train and prepare staff for everything from water chemistry to life guarding.

### Innovations & Awards:

USAquatics does not use a cookie-cutter design, and therefore we do not follow the trends, we set them! All of our designs are unique to meet our client's needs. We use an exhaustive survey to determine the programming and recreational needs of the owner. In our home state of Minnesota, USAquatics and its personnel were the first to design a wave pool (1987), zero-depth entry pool (1987), first zero-depth indoor pool (1989), total zero-depth perimeter pool (1991), narrow swim channels between areas of large multi-use pools (1996) and a wet/splash deck (1998). We also introduced the first ceiling hung ADA lift into the United States which can move patrons anywhere in the room (2001) along with the first cable ride in Minnesota (2002). Most recently, USAquatics was the first company to install Soft Landing® floor in a water park (2005) as well as the first in the Midwest to install an interactive light and sound package to a water slide (2005).

### Design Philosophy:

The design process revolves around the stakeholders as an integral part of the design team and the program of the intended facility as the guide plan.





### Services:

- **Needs Assessment**
  - Feasibility Studies
  - Economic Impact Projections
- **Community Input**
  - Citizen Input Sessions
  - Focus Groups
- **Programming**
  - Component Recommendation
  - Equipment Needs
- **Design Issues and Concepts**
  - Financial Analysis and Budgeting
  - Design Requirements and Document Creation
  - Methodological Design Process
- **Construction Services**
  - Contract Administration
  - Construction Administration
  - Project Coordination
- **Operations**
  - Efficient Operation Planning
  - Operational Costs
- **Funding Analysis**
  - Operating Cost & Revenues
  - Identify Stakeholders
- **Training**
  - CPO/AFO training
  - Lifeguard training
  - Water park orientation
  - Manual training
- **Marketing**
  - Promotional assistance
  - Pricing strategies
  - Programming
- **Manual**
  - Pool policies
  - Staff policies
  - Pay scales
  - Staffing model/rotations
  - Daily procedures/logs
  - In-service schedule

### Isaac Sports Group (ISG)

- 10009 Belmont Road, Minnetonka, Minnesota 55305, phone: 952-546-4783
- Main Contact: Duane J. Proell

### Company:

The Isaac Sports Group (ISG) specializes in business plans and operating financial forecasts for all kinds of aquatic and recreation facilities from hotel, resort, teaching pools, water parks, competitive pools and multi-pool aquatic centers in a variety of cities and communities both large and small.

The Isaac Sports Group provides a comprehensive range of consulting, planning, design, strategy, programming and management services for organizations and aquatic facilities, from the dream of a new pool to the reality of long term day to day operation and management of a viable aquatic facility and every step in between. ISG brings a team of experts to the project, providing many years of firsthand experience in the aquatic, sport and recreation facility industry, specifically including facility management, design, marketing, programming, event management and consulting. The team is headed by Principals Stu Isaac and Duane Proell, who have each spent years in the Aquatic, Sport and Recreation Industry.



## Building a New Pool or Recreation Facility

With any organization exploring or planning to build a new aquatic sport, or recreation facility, the process begins with analyzing the objectives and priorities of the primary stakeholders in the facility. The goal of ISG is to explore and focus on these specific facility and programming needs of the stakeholders to insure the best facility and business model for each unique project for the present and the long term future. Once the mission and the goals and objectives are clearly defined, the rest of the process follows to meet these needs and objectives.

## Where to Start - Dreaming Of A Recreation or Sport Facility

All new facilities start with a dream and a need. Prior to initiating and investing in a feasibility study or beginning the planning stage ISG can help an organization understand the steps involved in the process, how to begin the process and how best to move the project into the next stages of planning. At the earliest phases of the feasibility study ISG can assist in identifying public interest, needs, opinion and priorities in assessing the public need and desire for new facilities, programs and services.

## Feasibility and Planning Stage

Once an organization establishes public need and interest and the initial facility concept and leadership team it is time to conduct more extensive research and planning, including a feasibility study. ISG services in this exploration and planning phase include the following:

- Work with stakeholders to develop consensus goals, objectives and priorities
- Explore broad based community recreation aquatic needs and existing facilities and programs
- Develop feasibility and design study including:
  - Program model
  - Design options and recommendations
  - Review site options
  - Project costs
  - Operational costs
  - Revenue projections
    - Explore all revenue streams and sources including marketing, sponsorship, partnerships, programming, membership and other sources
  - Develop 5-year annual operating financial pro-forma
  - Develop long-term maintenance cost estimates (typically 20 year cycle)
  - Analyze and recommend management and operation model
  - Work with stakeholders on next steps and strategy to move project forward

## Key Personnel



Thomas R. Schaffer

*USAquatics, Inc.*

*Aquatic Consultant*

*Aquatic Facility Design / Operations / Instruction / Programming*

Tom is a graduate of North Dakota State University with a degree in architecture and has been in the aquatic arena since 1974. His experience includes construction operation and consulting for a wide range of aquatic facilities. Tom is a strong advocate for close owner-client relationships and proper training of operators. These beliefs help create the exact facility an owner is after and the operators to maintain them properly. Tom holds a certified pool operator instructor certificate.

- Education
  - North Dakota State University Bachelor of Science Degree
  - Major in Architecture Completed June 1974
  - Dean's List of Honor Students
- Certification
  - Certified Pool Operator
  - Certified Pool Operator (CPO) Instructor Certified by National Swimming Pool Foundation (NSPF)
- Professional Affiliation
  - Minnesota Recreation and Park Association Corporate Board Member
  - Associated Builders and Contractors (ABC), Active Member
  - American Institute of Architects (AIA), Former Member
  - National Swimming Pool Institute (NSPI)
  - National Builders Association
  - Minnesota Recreation and Park Association Member
  - Swimming Pool Advisory Committee for Code Revision in the State of Iowa
  - Mayor's Select Committee for Property Standards
  - City Ordinance Review Board
  - Board of Adjustment in City of Bismarck, North Dakota
- Professional Experience
  - Aquatics Consultant 1992 to Present
  - USAquatics, Inc., Delano, Minnesota
    - Design and Program Consultant of Aquatics Facilities
    - Certified Pool Operator Instructor
  - Regional Manager 1988 to 1992
  - Associated Pool Builders, Inc., Eden Prairie, Minnesota
    - Responsible for Design and Marketing of Swimming Pools and Aquatic Facilities
  - Vice President 1983 to 1988
  - Concept Development, Bismarck, North Dakota and Chanhassen, Minnesota
    - Responsible for Design and Construction of Swimming Pools
    - Custom Design/Build Residence and Small Commercial Offices
  - Design Consultant/Project Manager 1976 to 1983
  - Associated Pool Builders, Inc., Bismarck, North Dakota
    - Responsible for Design and Construction of Municipal, Institutional and Club Swimming Pools

- Design Consultant/Project Manager 1974 to 1976
- Westgate, Inc., Bismarck, North Dakota
  - Responsible for Design and Construction of Municipal, Institutional and Club Swimming Pools



**USAquatics, Inc.**

Rick has been in the aquatic industry since 1992, joining his father in an effort to grow an aquatic design and consulting firm. Drawing on prior construction experience, Rick started in technical design with a focus on construction detail. Rick's experience has expanded to fill many aspects of the aquatics industry from early design and

- Certification
    - Certified Pool Operator
    - Aquatics Facility Operator
  - Professional Affiliation
    - Delano Area Educational Foundation
    - Lions International
    - Toastmasters International
  - Education
    - Northwest Technical Institute
      - Architectural Drafting and Design
    - University of Phoenix
      - Business Administration
    - University of North Dakota
      - Engineering
  - Professional Experience
    - Aquatics Professional
      - Design of Aquatic Facilities
      - Project Administration
      - Business Operations/Administration
    - Signature Aquatics, LLC, Delano, Minnesota
      - Project Management
      - Aquatics Facility Operation/Service
      - Business Operations/Administration
      - Operations
    - Operations/Development
    - INNnovation Investment Partners, LLC, Delano, Minnesota
      - Business Operations/Administration
      - Project Development
    - Project Management
    - Champion Group
- Associates of Science Degree  
Completed 1995

Bachelor of Science Degree  
Completed 2006

Bachelor of Science Degree  
Currently enrolled

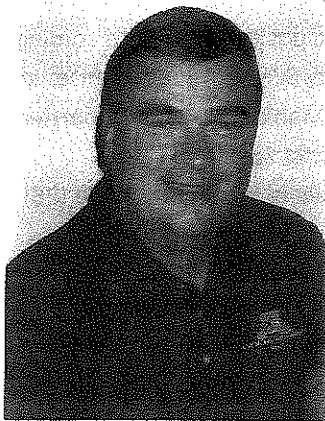
1992 to Present

2006 to Present

2003 to Present

2006 to 2009

- Business Operations/Administration
- Project Management



**Duane Proell**

*Isaac Sports Group*

*Aquatic Consultant*

In his 40 year career in aquatics, Duane Proell has earned the respect of the entire aquatic and recreation industry as the leading aquatic facility director and aquatic management expert in the country. From 1989 through 2010 Duane directed the aquatic programs at the University of Minnesota, where he was the Associate Department Director of Recreational Sports for Aquatics, Special Events, Risk Management, and Event Marketing. During his tenure at Minnesota he created and managed a total aquatic program extending from learn to swim classes and recreational activities and events to major national and international championship events. As part of the overall Recreation Department he managed a wide range of all recreation programming, integrating the wet and dry sides of a major sport and recreational complex. Duane's management and programming expertise has created a business model at Minnesota that covers all facility operational, maintenance and upkeep costs and is the envy of aquatic facilities everywhere. Duane joined The Isaac Sports Group in 2010.

Duane's leadership position in the industry includes his role as an educator. His mentoring of his facility staff and student interns has resulted in many of his staff assuming management positions at major facilities around the country including the University of Louisville, University of Wisconsin, University of Iowa, Miami University (of Ohio), MIT, University of Michigan, University of Georgia along with dozens of community and YMCA facilities.

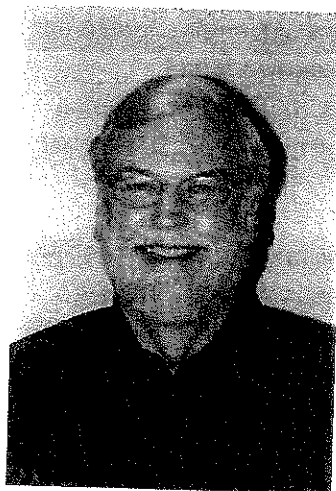
In 1993 Duane identified the need to create a professional organization of aquatic facility directors to address major business and management issues confronting aquatic facilities in the U.S. Duane formed the Major Aquatic Facility Directors Association (MAFDA) to address industry issues. In its 17 years of existence the MAFDA has grown to 100 members and works closely with all national sport governing bodies, aquatic organizations and each other to improve operations of all aquatic facilities and to constantly work within the aquatic and business world to ensure the best possible events and programs that support the mission of aquatic sports and activities. Duane was Chairman of MAFDA from its inception through 2010.

Duane has received several awards for aquatic excellence, including the Outstanding Aquatic Achievement Award from the National Spa and Pool Institute and the Copper Top Award given by the Greater Minneapolis Convention and Visitors Association. He also received the Adaptive Swimming Service Award from United States Swimming in 2004. Duane's career includes numerous presentations at conferences, conventions and symposiums including Athletic Business, National Intramural Recreational Sports Association, National Spa and Pool Institute and NIRSA Aquatic Symposium in the areas of management models, facility funding, fundraising, programming, construction, risk

management and legal liability. Duane has also consulted with many Universities and organizations about facility development and successful operation, management and safe operation.

Throughout his career, Duane has held several teaching, coaching, and aquatic positions. Prior to coming to the University of Minnesota he was Aquatic Director at the Campbell County School Aquatic Center in Gillette, Wyoming. Duane is a 1972 graduate of Minnesota State University – Mankato. Duane is married to Cindy, an elementary physical education teacher in the Hopkins School District Specializing in adaptive Aquatics and Special Olympic aquatic programs. Duane and Cindy have two children, Katie (26) and Anna (21).

Specifically relevant to this project are the seven years Duane spend helping design, build, open and manage the School/Community Aquatic Center in Gillette, WY. Duane understands the challenges and opportunities in the region and brings this experience to the Big Sky project. During his years in Wyoming, Duane and his wife made many trips to Big Sky and know the area quite well.



*Stu Isaac*

*Isaac Sports Group*

*President/Co-Founder*

ISG is led by Stuart Isaac who brings 38 years of experience in aquatics, sports marketing and sports organization to the company. Stu's expertise and strengths build on his creative approach to integrating design, programming, marketing and sales while building partnerships among facilities, communities, businesses and organizations. His unique experience and relationships in all phases of aquatics and sport, from corporations, national sport governing bodies and organizations to teams, events, coaches and athletes provide an integrated overview of the market essential for effective strategies and execution. His years in the corporate sector also bring management and financial expertise to ISG

and its clients.

From 1983 to 2009 Stu worked for the Speedo division of Warnaco Swimwear, Inc., managing sports marketing and team sales. He was the Senior Vice President of Team Sales and Sports Marketing from 2000-2009. During Stu's tenure at Speedo he was instrumental in elevating Speedo to one of the most widely recognized and respected brand names in the sports world. His broad areas of expertise and wide ranging relationships led to an extensive role with Speedo including the following:

- Managed all sports sponsorships and partnerships
  - National Team sponsorship and promotion
  - National governing body relationships and partnerships,
  - Team sponsorships, including university, club, high school, YMCA and rec teams
  - Athlete sponsorships and endorsements
  - Partnership with health, wellness and fitness organizations
  - Facility and Aquatic Center sponsorships and partnership programs

- Event management and sponsorship
- Professional coach organizations
- Aquatic Fitness and multi-sport initiatives
- Developed and managed Speedo's Olympic programs
  - Attended eight Olympic Games in his role with Speedo, including both summer and winter Games
  - Developed and managed Speedo Olympic licensing programs in 2000 and 2004
- Developed and managed Speedo's relationships with sport National Governing Bodies
  - Worked with over a dozen USA sport National Governing Bodies
  - Developed relationships with numerous National Governing Bodies outside the USA
  - Worked with several International Sports Federations
  - Working with other sponsors on cross promotions and synergistic programs to maximize return on investment
- Managed Speedo licensing programs both as licensor and licensee
- Managed Speedo's Team sales network
- Worked directly on Speedo's technical product development and managed launch of technical product to the market

Prior to his 26 years with Speedo Stu was involved in all aspects of swimming, as an All-American swimmer at the University of Michigan and USA National Team member, an athlete representative to the AAU (The predecessor to USA Swimming), a regular contributor to Swimming World Magazine and from 1975-1983, the Head Women's Swimming Coach at the University of Michigan.

Particularly relevant to the Big Sky project is Stu's experience in marketing; which will be critical in helping incorporate the Resort aquatic facilities into the overall marketing and sales strategy of the Resort to help best achieve the Resort's goals and objectives.

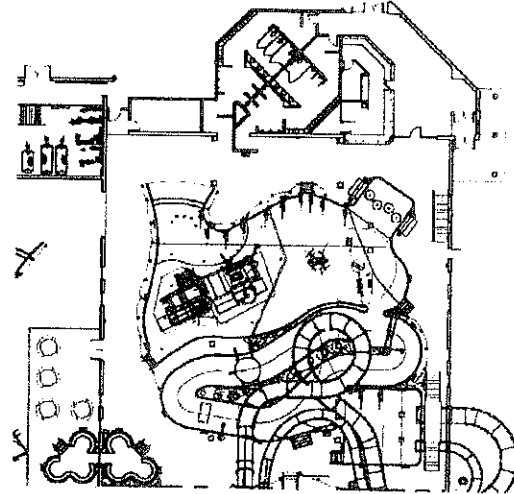
## Project References

### Paul Bunyan Water Park

The Lodge at Brainerd Lakes, Baxter, MN

The Lodge at Brainerd Lakes is a unique, 102 room resort hotel with a warm and friendly lodge feeling. Attached to the resort building is the Paul Bunyan Aquatic Park designed and developed by USAquatics and Signature Aquatics.

- Completed August of 2005
- 13,666 square foot facility
- North woods/Paul Bunyan theme
- Splash area w/ interactive fountains
- Lazy river with splash elements
- Enclosed slides w/ light and sound
- Indoor/Outdoor spa



### La Crescent Municipal Aquatic Center

La Crescent, MN

This is a municipal aquatic center designed by USAquatics where Signature Aquatics performed total construction management. As a team, we were responsible for all aspects of the facility including civil, architectural, structural, plumbing, heating, electrical, aquatics, etc.

- Completed Spring of 2012
- Diving well, lap swim and shallow play area w/ zero depth and fountains
- Flume slides
- Climbing wall
- Bathhouse w/ change rooms, mechanical and administrative
- Reference:

Bill Waller - City Administrator – City of La Crescent, MN  
315 Main St.; PO Box 142  
La Crescent, MN 55947  
(507) 895-8694  
[dshimshak@cityoflacrescent-mn.gov](mailto:dshimshak@cityoflacrescent-mn.gov)



## Tupelo Aquatic Center

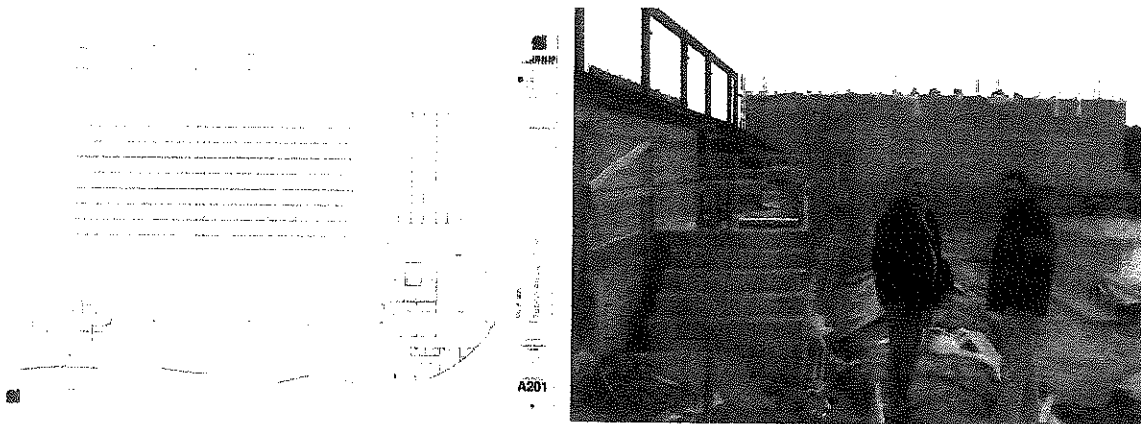
Tupelo, MS

This is a municipal aquatic center designed ISG and JBHM Architects. The pool is currently under construction. Working with both the Architect and the City of Tupelo, ISG has been involved in every phase of the project, from the feasibility study, design and bid prep process, the pre-construction planning and now the management and marketing of the facility leading up to its planned fall of 2013 opening. The initial feasibility study was initiated in fall of 2010.

- 50 meter competition/training facility
- 25 yard teaching/fitness program pool
- Recreational amenities
- Flexible workout, meeting and function space
- Locker rooms, offices, meet support amenities
- Seating for 970 spectators and 500 athletes
- Climbing wall
- Reference:

Don Lewis, Director of the Department of Recreation, City of Tupelo  
(662-841-6440)

[Don.Lewis@tupeloms.gov](mailto:Don.Lewis@tupeloms.gov)





March 30, 2013

Dear Big Sky Resort Area District Board,

**RE: Support for Parks and Recreation Planning --Big Sky Community Corporation Funding Request**

I think most, if not all of you on the BSRAD board know of my interest, passion and active participation in teaching the sport of Swimming at Ophir School for the past 23 years. I have also been a member of the Bozeman Masters Swim Team since it was created among other outdoor recreation accomplishments and experience. Also, having been a part of the creation of the Big Sky Chapel, I always voiced my interest in working with our community to create an indoor recreation aquatic facility. I was thrilled with that possibility when approached by a philanthropy resident couple here in Big Sky recently. Even with my own specific interest in such a facility, I understand the importance of working in cooperation with all of the recreation enthusiasts here in Big Sky. We have an opportunity to "paint our own picture" in a place that doesn't have it all.

So, it is my pleasure to write this letter in support of the application for a parks and recreation planning effort that the Big Sky Community Corporation (BSCC) submitted. The group (Better Together) collaborating on this effort should be commended for taking a leadership role in the community by requesting funding for this project and we strongly support it. This planning effort will lead to a sustainable and effective recreation facility, which will help make it easier for many local organizations to bring people to Big Sky for events and other activities. Events are one of the best ways to market the community and bring people here, with the ultimate goal of keeping people in the community so that they stay and play (thus increasing resort tax collections).

The creation of the board of directors for Big Sky Recreation & Aquatic Center would be the organization that I would be working with to create this multi-sport facility. I have already spoken with other community individuals, businesses and MSU sports experts that would be willing to help with this endeavor. Apart from the indoor sports aspects of this facility, the aquatic area of this building would lend itself to creating a moist greenhouse effect for a youth and/or community garden clubs.

In conclusion, I would like to request that this project be funded by the BSRAD board this year. The product of this planning effort will not only outline the needs for the community, it will also determine which facilities would make it here economically, determine what to build when, and where it should be built, and produce a rendering of the plans. If this project is funded by the BSRAD, it would be an excellent venue to build community, create new sports and programs for the community and draw tourism from near and far.

Sincerely,

BRADFORD LARTIGUE, Resort Chaplain and Water Safety/Lifeguard Instructor

Big Sky Recreation & Aquatic Center

Dear Big Sky Resort Area District Board,

March 28, 2013

**RE: Support for Parks and Recreation Planning -- Big Sky Community Corporation**  
**Funding Request**

Please consider this letter in support of the application for a parks and recreation planning effort that the Big Sky Community Corporation (BSCC) submitted. I think BSCC is the right organization to spearhead this effort which ultimately will have a wide impact across the entire community.

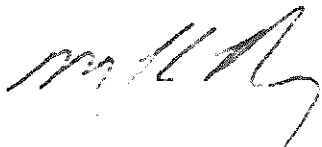
As a local business owner, investor in Big Sky, and father of 3 children, the initial idea of a "Rec Center" sounded compelling. Done right it could: significantly increase the quality of life for locals and help grow the community, drive local businesses, attract and increase tourism. Then the questions started: what will it comprise of: Aquatic Center, Water Park, Fairgrounds, Hockey Rink, Indoor Track, Courts, etc. How much will it cost to build, and maintain, who will maintain it, where will it be located, etc.?

We have the chance to do something groundbreaking that will have a material, positive impact on Big Sky immediately and in the future. If it comes to fruition it will likely be a material financial investment and it needs to be thoroughly researched and investigated with input from a broad range of stakeholders.

I believe the Feasibility and Planning study proposed by BSCC is the right first step to systematically approach this great opportunity, getting input from across the community, qualifying the scope of the opportunity, and ultimately putting us on a path to do something great for the community that is feasible and sustainable and continues to drive growth and quality of life in Big Sky.

With the above in mind, I would like to request that the BSRAD board approve the BSCC Funding Request for Parks and Recreation Planning.

Sincerely

A handwritten signature in black ink, appearing to read "John Romney", with a stylized flourish at the end.

John Romney  
Owner: Ousel & Spur Pizza Co. and Lone Peak Cinema Building



Dear Big Sky Resort Area District Board,

April 2, 2013

**RE: Support for Parks and Recreation Planning -- Big Sky Community Corporation  
Funding Request**

It is our pleasure to write this letter in support of the application for a parks and recreation planning effort that the Big Sky Community Corporation (BSCC) submitted. The group collaborating on this effort should be commended for taking a leadership role in the community by requesting funding for this project. This planning effort will lead to a sustainable and effective recreation facility, which will help make it easier for many local organizations to bring people to Big Sky for events and other activities. Events are one of the best ways to market the community and bring people here, with the ultimate goal of keeping people in the community so that they stay and play (thus increasing resort tax collections).

Our organization would use this facility as a facility to host events, such as the PBR, concerts and a winter festival. This facility would not only be a great benefit to the community, but also a solid mechanism to generate capital and resort tax. In 2011 and 2012 the PBR event cost organizers \$50,000+/year to construct a temporary facility, rent bleachers, etc. The temporary arena for PBR was only in Big Sky for 24 hours. The PBR group would rather give this money to a group that owned and operated the facility v. renting a facility.

In conclusion, I would like to request that this project be funded by the BSRAD board this year. The product of this planning effort will not only outline the needs for the community, it will also determine which facilities would make it here economically, determine what to build when, and where it should be built, and produce a rendering of the plans. If this project is funded by BSRAD, it would be an excellent venue to build community, create new sports and programs for the community and draw tourism from near and far.

Events and organized activities are paramount to the future success of Big Sky and facilities to host such activities are the 'gas for engine'.

Sincerely,

Eric Ladd  
CEO Outlaw Partners



MISSOULA • BIG SKY • BILLINGS • BOZEMAN

ALFA INTERNATIONAL  
THE GLOBAL LEGAL NETWORK

GARY D. HERMANN - ATTORNEY AT LAW

Phone: 406-922-4776

Fax: 877-586-9692

ghermann@axilonlaw.com

April 1, 2013

Big Sky Resort Area District  
11 Lone Peak Drive, Suite 204  
P.O. Box 160661  
Big Sky, MT 59716

Re: Big Sky Community Corporation Request

Dear Resort Tax Board:

This letter is being written on behalf of the Big Sky Skating and Hockey Association in support of the application of the Big Sky Community Corporation for funding to do a study which will consider the planning and feasibility of a possible Community recreational center. That facility could include an ice arena and other recreational facilities beneficial to the Community. As the Board knows, the long-term goal of the BSSHA is to have a permanent ice arena with a refrigeration system, similar to what is available in nearly every major ski resort in the West and we believe that such a facility is more feasibly and economically done and more likely to have broad-based use and support if it is designed to fulfil a variety of recreational needs. We believe that the BSCC agrees with that point-of-view and we applaud their efforts to bring different groups together, including the BSSHA, to collaborate in the planning of such a facility.

Because there are different groups involved in the exploration of a Community Recreational Center, we think that it makes sense to have one group responsible for acting as the umbrella for the planning effort, so long as that group works hard to include the various groups, including the BSSHA, in the planning process, consistent with the Resort Tax Board slogan of "Better Together". Based on our discussions with Jesse Wiese, we believe the BSCC will directly involve groups such as the BSSHA and, as a result, that it is best suited for the umbrella organization role. Accordingly, we support their proposal for funding of the planning effort.

Sincerely,

Gary Hermann  
Vice-President, Development  
The Big Sky Skating and Hockey Association

April 1, 2013

Re: Letter of Support for Big Sky Parks & Recreation Planning

To the Big Sky Resort Area District Board:

The Arts Council of Big Sky supports the idea born from your suggestion that our community will strengthen and grow when various people and organizations work together. As a board, we are glad to see a wide array of non-profits and businesses collaborating to add value to our community as a whole.

The Arts Council has a strong track record of using various venues around Big Sky to attract and retain more visitors and residents. As our organization and the community grows, and we will inevitably need more infrastructure. We are interested in sharing facilities such as bathrooms, concessions, maintenance, trash disposal, parking, lighting, and storage in an effort to keep our operating costs down.

In preliminary discussions it seems that a shared public space as discussed in BSCC's application may be a good way to achieve that goal.

With that, we write this letter of support for the BSRAD application for a parks and recreation planning effort submitted by the Big Sky Community Corporation. The Arts Council will continue to work with and alongside this group to move the project forward as appropriate.

Sincerely,

A handwritten signature in black ink that reads "Tallie Jamison". The signature is written in a cursive, flowing style.

Tallie Jamison, President  
Arts Council of Big Sky



April 2, 2013

Big Sky Resort Area District  
PO Box 160661  
Big Sky, MT 59716

Dear Big Sky Resort Area District Board,

Subject: Support for Parks and Recreation Planning - Big Sky Community Corporation Funding Request

I am writing you this letter in support of the Big Sky Community Corp's application for a parks and recreation planning effort. As our community grows, it becomes more and more important for us to take steps to grow responsibly. As we, as a community, make decisions about what we value, it is crucial that we make those decisions based on sound data. The BSCC has a long history of bringing a wide variety of parks and trails to the community. Taking steps to evaluate the needs of the community and plan for the future makes for prudent use of public funds down the road.

Recreation amenities are of use to both our residents and our visitors. They improve the quality of life and not only improve tourism prospects, but also take us toward the goal of keeping more young professionals and families here year-round. Both of these increase resort tax collections.

In conclusion, I would like to request that this project be funded by the BSRAD board this year. The timing matches the evolution of BSCC's projects, and for them to grow further without determining the community's desires, as well as the financial viability of the various projects they are considering would be counter-productive. This proposal represents responsible planning, and would be an appropriate use of resort tax funds.

Sincerely,

David O'Connor  
President  
Big Sky Chamber of Commerce



## **BIG SKY OWNERS ASSOCIATION**

PO Box 160057 Big Sky, MT 59716  
406-995-4166

March 31, 2013

Ms. Jessie Wiese  
Big Sky Community Corporation  
77 Aspen Leaf Drive, Unit 9  
Big Sky, MT 59716

Dear Ms. Wiese:

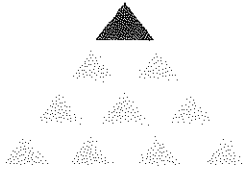
It is Big Sky Owners Association's (BSOA) pleasure to write a letter in support of the Big Sky Community Corporation's (BSCC) proposal being submitted to the Big Sky Resort Tax Area District for a parks and recreation planning effort. The BSOA has been a strong supporter of BSCC's efforts and commend the collaborating group, led by BSCC, in this planning effort. The BSOA believes that smart planning for an economical and sustainable recreational facility will only enhance the community of Big Sky as a whole.

Through this planning effort there is great potential to provide additional recreational services that will enhance and improve quality of life for the residents and visitors of Big Sky. The proposed plan will determine the location, design and the types of recreational facilities that are most supported by our community. A thoughtful, realistic process of weighing options and matching desires with resources is the key to building and sustaining a successful community recreational facility. Therefore, the BSOA requests that this planning effort be funded by the BSRAD board this fiscal year.

Sincerely,

Suzan Scott  
Executive Director  
Big Sky Owners Association





# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Morningstar Learning Center

Project Name: Daycare Tuition Reduction Program

Project Start Date: July 1, 2013 Project Completion Date: June 30, 2014

Representative: Joe Miller

Address: PO Box 160505 / 659 Spruce Cone Drive, Big Sky, MT 59716

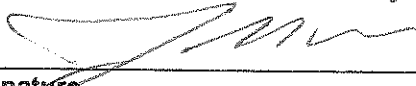
Telephone: 406-995-2565 Email: mlcbigsky@gmail.com / joem@ourbank.com

Total Funds Requested \$ 73,060

State your estimated payment request schedule for the coming year; amounts should total funds requested.  
Please enter dollar amounts.

	July '13	Aug '13	Sep '13	Oct '13	Nov '13	Dec '13
Payment Request \$	<u>6,088.33</u>	<u>6,088.33</u>	<u>6,088.33</u>	<u>6,088.33</u>	<u>6,088.33</u>	<u>6,088.33</u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$	<u>6,088.33</u>	<u>6,088.33</u>	<u>6,088.33</u>	<u>6,088.33</u>	<u>6,088.33</u>	<u>6,088.33</u>

I certify that the application and its attachments are correct to the best of my knowledge.

  
Signature

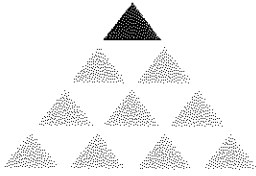
Joe Miller  
Printed Name

Board Member  
Title (Board Chair or Governing Officer)

4/3/13  
Date

RECEIVED APR 03 2013

LJP



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

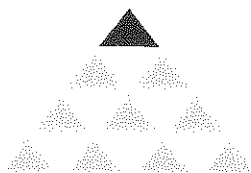
- 1) Provide a description of the entity and the Mission Statement. (200 words max)**  
**State the entity's tax status/legal identity and when it was initiated.**  
**Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation.**

MLC is a non-profit entity and Big Sky's only state-licensed child-care facility in Big Sky.

Morningstar opened in Sept 2007.

Morningstar Learning Center's mission is to fill a critical void in Big Sky's basic community infrastructure by providing accessible, affordable childcare services. Currently MLC is the only full time year round daycare and preschool in the community. We are serving 50 families in the community with children from the ages of 6 months to 6 years of age with a waiting list extending through fall of 2013 for infants. The cost to live and work in Big Sky is much higher than in other rural Montana communities. The young families who live and work here often work several hourly jobs to make ends meet. There are very few year round, salaried positions available. Historically the lack of childcare has forced some young families to move out of the community. The critical importance of our school to the community cannot be overstated. If you ask any local employer the largest obstacle to their growth, they inevitably reply that hiring good people is the biggest challenge due to the high cost of housing and limited availability of affordable childcare.

- 2) Provide a complete description of the project including its purpose, objectives and goals. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. (400 words max)**



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

### **Project 1: \$5 per day, per child tuition reduction.**

**Goal:** We want each Big Sky parent, regardless of income, to be able to enhance their children's development and learning and be able to take advantage of early childhood education. This request will allow us to bring Big Sky's day care costs in line with average Bozeman costs. (excludes reduction to "drop in" rate)

**Request Amount:** \$39,000, based on 150 students per week

*150 students per week, \$5 per student discount, 52 weeks per year = \$39,000 max BSRAD commitment*

### **Project 2: Morningstar Food Program.** Includes food and part time employee

**Goal:** Aside from being able to provide health food to our early learners we also want to strengthen MLC's children's knowledge about, and attitude toward agriculture, food, nutrition.

**Request Amount:** \$34,060.00: Program, based on 150 children/week average

Average cost of snack/day =	.50 x2 = 1.00
Average cost of lunch/day =	1.00
Average cost of milk/day =	.20
Total food cost/day =	\$2.20/child
Total food cost per week based on 150 children/week average =	\$330.00
Employee Cost (@13.00/hr.) x 25 hrs./week =	\$325.00
Total Food and Employee Cost per week =	\$655.00

#### **Historical MLC numbers:**

	(under 2)	(over 2)	
2011/12 Tuition Cost:	\$60.00	\$40.00	open Mon - Thurs
2012/13 Tuition Cost	\$46.75	\$38.25	open Mon - Fri
<i>(12/13 was lower due to Mortgage payment assistance program funded by Resort Tax Funds, available to families that signed a full season contract to encourage consistent attendance.)</i>			

2011/12 Average Weekly Enrollment: 96 students

2012/13 Average Weekly Enrollment: 114 students

Highest Historical Weekly Enrollment Average: 136 students (March 2013)

2011/12 Number of family's using MLC per month (12 month average): 37.6

2012/13 Number of family's using MLC per month (10 month average): 40.9

**Note:** based on current enrollment numbers, MLC does not anticipate using the full request. Monthly Payment requests will include the past month's enrollment numbers.



## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

**3) Is the project within the resort tax district? (25 words max)**

Yes, the Morningstar building is located in the district, and MLC serves the community members located in the district.

**Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.**

**Does the entity and/or project...**

**4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)**

MLC supports the Ophir School District by preparing children for Kindergarten, supports parents by offering reasonable tuition rates, and supports the local business community by encouraging parents to remain or re-enter the local workforce.

MLC also offers drop in child care service for visitors to the area.

**5) Promote tourism and development, help make Big Sky a world class community and increase resort tax revenue? (50 words max)**

Encouraging parents to participate in the local workforce can be a benefit for tourism based Big Sky companies. Many Big Sky businesses depend on Morningstar's childcare services for their staff.

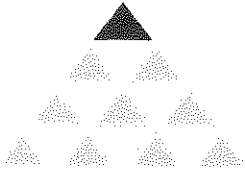
**6) Support or improve critical infrastructure, public health, safety and/or welfare in the community? (50 words max)**

Early education services are a critical infrastructure component for Montana communities. It is linked to better readiness for Kindergarten, lower crime rates, and higher high school graduation rates.

We work with other local non-profits, and our school system to increase educational opportunities for our community's youth.

**7) Involve collaboration among entities in the community to meet common goals? (100 words max)**

MLC collaborates with YCCF & WIA for funding various MLC projects and scholarships. MLC has a board member on the Ophir School Facilities Planning Committee, which is focused on the proposal to expand its campus to include a new elementary and Pre K facility.



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

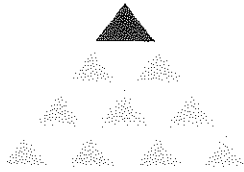
## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

We also work with Big Sky Kids Camps, Kym's Kids & Capstone (junior leadership program for junior high and high school students). We also coordinate with various non profits in our programming and educational efforts such as Blue Water Task Force, Crail Creek Ranch and Skyline Bus to enhance educational opportunities.

**8) Fill a community need not currently or adequately being satisfied? (50 words max)**

Operating a childcare facility in Big Sky is complicated and expensive. MLC provides childcare at a low price not otherwise available.

Currently supports 50 families and parents who work in over 30 local Big Sky businesses.



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

Provide the following financial documents:

✓ 9) Copy of the entity's complete operating budget for the period 07/01/13 through 06/30/14. If your fiscal year runs on a calendar year, please provide segments of your budget covering this specified time period.

✓ 10) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your previous completed fiscal year and current fiscal year to date.

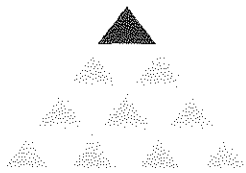
11) For applicants with mill levy authority please provide the following:

N/A a. A map of your district's boundaries

b. The current taxable value of your district

c. If applicable, the current mill levy rate

d. Using the information above, provide a detailed budgetary breakdown of the potential tax burden per \$100,000 value, for property owners within your district if mill levy authority would be used to fund this project rather than resort tax funds.



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ \$73,060

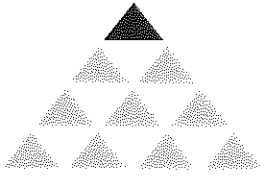
What percentage of the above budget is the entity requesting from resort tax? 26 %

### Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	6,000
	Private Donor Contributions In-kind (not including volunteer time)	5,000
	Public Grants	63,696
	Fundraising Events	20,000
	Other – Tuition	246,400
	Total Revenue	341,096
Expenses	Personnel	245,160
	Operations	36,160
	Programming	5,000
	Other	31,646
	Total Expenses	317,966
Income	Net Income	23,130

Capital Reserves	On Hand Restricted	8,531
	On Hand Unrestricted	21,240
	Goal	

Other Description: Other Expense: fundraising expenses, accounting, officer's insurance, building reserve acct.



# RESORTTAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

### Cash Flow 3-Yr Requirement

ITEM	2013	2014	2015	TOTAL
Personnel	245,160	269,676	296,643	811,479
Operations	36,160	39,776	43,753	119,689
Programming – fundraising	5,000	5,000	5,000	15,000
Capital Expenditures			60,000	60,000
Other – reserve acct	30,000	30,000	30,000	90,000
<b>TOTAL</b>	<b>316,320</b>	<b>344,453</b>	<b>375,396</b>	<b>1,096,168</b>

<b>RESORT TAX</b>	<b>73,060</b>	<b>82,420</b>	<b>151,700</b>	<b>307,180</b>
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Describe financial increases and decreases and the projects for which resort tax funds may be requested.

2013 Tuition Assistance Program, Food Service Program @ 150 students per week

2014 Tuition Assistance Program, Food Service Program @ 175 students per week

2015 Tuition Assistance Program, Food Service Program @ 200 student per week (capacity) = \$91,700

Building expansion, existing building repairs, est cost: \$150,000 – \$90,000 reserve fund = \$60,000



Morningstar Learning Center  
Proposed Monthly Budget  
Fiscal Year Ended June 30, 2014

	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Total
<b>OPERATING INCOME</b>													
Tuition (Children)	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	174,000
Tuition (Infants)	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	49,200
Fee (Materials)	500	0	1,500	100	100	100	100	100	0	0	0	0	2,500
Discount (Teacher)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6,000)
Discount (Sibling)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(3,300)
Payroll Reimbursement	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
<b>TOTAL OPERATING INCOME</b>	<b>20,825</b>	<b>20,325</b>	<b>21,825</b>	<b>20,425</b>	<b>20,425</b>	<b>20,425</b>	<b>20,425</b>	<b>20,425</b>	<b>20,325</b>	<b>20,325</b>	<b>20,325</b>	<b>20,325</b>	<b>246,400</b>

<b>OPERATING EXPENSE</b>													
Employee (Hiring)	0	250	0	0	0	0	0	0	0	0	250	0	500
Employee (Education)	0	500	0	0	0	0	0	0	0	0	500	0	1,000
Building (Maintenance)	50	50	50	1,100	50	50	50	50	50	50	50	50	1,650
Professional (Advertising)	0	500	0	0	0	0	0	0	0	0	0	0	1,000
Professional (Accounting)	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Insurance (Liability)	0	0	1,600	0	200	200	200	200	200	200	200	200	3,000
Insurance (Workers Comp)	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Utilities (Electricity)	75	75	75	150	225	225	225	225	225	225	150	75	1,950
Utilities (Telephone/Internet)	55	55	55	55	55	55	55	55	55	55	55	55	660
Utilities (Sewer and Water)	0	0	250	0	0	250	0	0	250	0	0	250	1,000
Utilities (Garbage)	0	0	175	0	0	175	0	0	175	0	0	175	700
Utilities (Propane)	175	200	225	225	225	225	225	225	225	200	175	175	2,500
Supplies (Materials/Crafts)	300	100	500	100	100	100	150	150	150	150	150	150	2,100
Supplies (Office)	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Supplies (Cleaning)	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Supplies (Food)	50	50	50	50	50	50	50	50	50	50	50	50	600
Supplies (Equipment)	85	85	85	85	85	85	85	85	85	85	85	85	1,020
Fees (Credit Card)	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Fees (Other)	40	40	40	40	40	40	40	40	40	40	40	40	480
Payroll (Gross Wages)	17,250	17,250	17,250	17,250	17,250	17,250	17,250	17,250	17,250	17,250	17,250	17,250	207,000
Payroll (Overtime)	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Payroll (Vacation)	425	425	425	425	425	425	425	425	425	425	425	425	5,100
Payroll (Social Security)	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
Payroll (Medicare)	295	295	295	295	295	295	295	295	295	295	295	295	3,540
Payroll (State Unemployment)	710	710	710	710	710	710	710	710	710	710	710	710	8,520
<b>TOTAL OPERATING EXPENSE</b>	<b>22,760</b>	<b>23,835</b>	<b>25,035</b>	<b>23,735</b>	<b>22,960</b>	<b>23,385</b>	<b>23,010</b>	<b>23,010</b>	<b>23,435</b>	<b>23,485</b>	<b>23,635</b>	<b>23,035</b>	<b>281,320</b>
<b>OPERATING INCOME/(LOSS)</b>	<b>(1,935)</b>	<b>(3,510)</b>	<b>(3,210)</b>	<b>(3,310)</b>	<b>(2,535)</b>	<b>(2,960)</b>	<b>(2,585)</b>	<b>(2,585)</b>	<b>(3,110)</b>	<b>(3,160)</b>	<b>(3,310)</b>	<b>(2,710)</b>	<b>(34,920)</b>

Morningstar Learning Center  
Proposed Monthly Budget  
Fiscal Year Ended June 30, 2014

	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Total
<b>FUNDRAISING INCOME</b>													
Donations	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Fundraising (Product)	0	0	0	0	0	0	0	0	0	0	0	0	0
Fundraising (Events)	20,000	0	0	0	0	0	0	0	0	0	0	0	20,000
<b>TOTAL FUNDRAISING INCOME</b>	<b>20,500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>26,000</b>
<b>FUNDRAISING EXPENSE</b>													
Fundraising (Events)	0	0	0	0	0	0	0	0	0	0	0	5,000	5,000
Fundraising (Advertising)	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees (Credit Card)	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL FUNDRAISING EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>FUNDRAISING INCOME/LOSS</b>	<b>20,500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>(4,500)</b>	<b>21,000</b>
<b>OTHER INCOME</b>													
Other (Interest Income)	0	0	0	0	0	0	0	0	0	0	0	0	0
Other (Resort Tax Funds)	5,308	5,308	5,308	5,308	5,308	5,308	5,308	5,308	5,308	5,308	5,308	5,308	63,696
<b>TOTAL OTHER INCOME</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>63,696</b>
<b>OTHER EXPENSES</b>													
Professional (Accounting)	0	500	0	0	0	0	0	0	0	0	0	0	500
Professional (Legal)	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance (Officers)	0	0	0	0	0	0	1,350	0	0	0	0	0	1,350
Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies (Office)	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees (Other)	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees (Webhosting)	0	0	0	0	0	0	200	0	0	0	0	0	200
Building Reserve	20,000	0	0	0	0	0	10,000	0	0	0	0	0	30,000
<b>TOTAL OTHER EXPENSES</b>	<b>20,000</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,050</b>
<b>OTHER INCOME/(LOSS)</b>	<b>(14,692)</b>	<b>4,808</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>(6,242)</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>5,308</b>	<b>31,646</b>
<b>TOTAL INCOME/(LOSS) BEFORE NON-CASH ITEMS</b>	<b>3,873</b>	<b>1,798</b>	<b>2,598</b>	<b>2,498</b>	<b>3,273</b>	<b>2,848</b>	<b>(8,327)</b>	<b>3,223</b>	<b>2,698</b>	<b>2,648</b>	<b>2,498</b>	<b>(1,902)</b>	<b>17,726</b>
Depreciation	0	0	0	0	0	0	0	0	0	0	0	2,500	2,500
<b>TOTAL INCOME/(LOSS) INCLUDING NON-CASH ITEMS</b>	<b>3,873</b>	<b>1,798</b>	<b>2,598</b>	<b>2,498</b>	<b>3,273</b>	<b>2,848</b>	<b>(8,327)</b>	<b>3,223</b>	<b>2,698</b>	<b>2,648</b>	<b>2,498</b>	<b>(4,402)</b>	<b>15,226</b>

**Morningstar Learning Center**  
**Monthly Profit and Loss**  
**Fiscal Year Ended June 30, 2013 as of February 28, 2013**

	Jul 2012	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	Jan 2013	Feb 2013	Total
<b>OPERATING INCOME</b>									
Tuition (Preschool)	0	0	15,130	16,475	12,440	12,885	19,240	17,865	94,035
Tuition (Summer)	16,535	16,475	0	0	0	0	0	0	33,010
Tuition (Infant)	1,725	2,260	3,690	5,560	4,610	4,730	6,225	4,895	33,695
Tuition (WIA Scholarship)	1,233	1,804	0	0	0	0	0	0	3,037
Tuition (BB Scholarship)	47	72	0	0	0	0	0	0	119
Tuition (YCCF Scholarship)	1,000	1,000	0	0	0	268	929	0	3,197
Tuition (General Scholarship)	0	0	0	0	0	0	388	1,481	1,869
Fee (Materials)	500	0	1,950	50	250	200	50	0	3,000
Fee (Snack)	6	0	0	0	0	0	0	0	6
Discount (Teacher)	(453)	(570)	(345)	(345)	(318)	(180)	(180)	(180)	(2,570)
Discount (Sibling)	(473)	(499)	(164)	(202)	(137)	(191)	(301)	(288)	(2,253)
Discount (WIA)	(1,738)	(1,504)	0	0	0	0	0	0	(3,242)
Discount (BB)	(47)	(72)	0	0	0	0	0	0	(119)
Discount (YCCF)	(1,000)	(1,000)	0	0	0	(268)	(929)	0	(3,197)
Discount (General Scholarship)	0	0	0	0	0	0	(41)	(1,160)	(1,201)
Discount (Sibling Scholarship)	0	0	0	0	0	0	(347)	(321)	(668)
Discount (Season Pass)	0	0	(1,778)	(2,163)	(1,682)	(1,896)	(2,456)	(2,384)	(12,357)
Miscellaneous Income	0	0	0	0	0	220	0	0	220
Ophir School Payroll Reimbursement	0	0	1,956	2,655	2,379	1,745	2,731	2,890	14,356
<b>TOTAL OPERATING INCOME</b>	<b>17,336</b>	<b>17,967</b>	<b>20,439</b>	<b>22,031</b>	<b>17,543</b>	<b>17,514</b>	<b>25,310</b>	<b>22,798</b>	<b>160,938</b>
<b>OPERATING EXPENSE</b>									
Employee (Hiring)	0	0	159	88	30	0	65	12	353
Employee (Education)	0	97	211	25	0	0	480	0	813
Building (SecurWest Interest)	874	1,637	0	0	0	0	0	0	2,511
Building (FSB Interest)	0	0	1,428	1,425	465	768	451	445	4,981
Building (Maintenance)	6	115	17	338	118	53	0	28	675
Professional (Advertising)	0	203	105	0	0	0	0	0	308
Professional (Accounting)	500	500	500	500	500	500	500	500	4,000
Insurance (Liability)	0	0	437	437	0	437	0	0	1,310
Insurance (Workers Comp)	0	546	44	1,072	0	1,252	0	1,331	4,245
Utilities (Electricity)	134	135	150	163	168	152	151	151	1,205
Utilities (Telephone/Internet)	50	55	55	56	58	61	56	56	448
Utilities (Sewer and Water)	0	0	388	0	0	593	0	0	981
Utilities (Garbage)	128	0	169	9	0	169	0	0	475
Utilities (Propane)	0	143	0	0	0	0	0	0	143
Supplies (Materials/Crafts)	18	219	861	219	69	73	109	147	1,714
Supplies (Office)	412	72	274	98	54	414	147	98	1,568
Supplies (Cleaning)	195	415	113	211	15	57	244	0	1,250
Supplies (Food)	22	38	20	40	121	145	68	35	489
Supplies (T-Shirts)	0	433	0	0	0	0	0	0	433
Supplies (Equipment)	368	353	62	144	867	115	99	163	2,170
Fees (Credit Card)	320	356	363	309	267	422	302	282	2,621
Fees (Other)	33	94	31	97	46	42	44	54	440
Bad Debts	0	0	0	0	0	0	0	0	0
Payroll (Regular Wages)	12,092	14,187	14,956	18,285	14,189	12,183	17,950	15,949	119,791
Payroll (Overtime Wages)	362	364	518	807	737	847	1,016	1,059	5,709
Payroll (Bonus)	0	0	0	0	0	0	0	12,000	12,000
Payroll (Vacation)	240	0	380	270	652	1,365	0	0	2,907
Payroll (Social Security)	787	902	983	1,200	966	893	1,176	1,798	8,705
Payroll (Medicare)	184	211	230	281	226	209	275	421	2,036
Payroll (State Unemployment)	371	655	696	707	556	479	493	754	4,912
<b>TOTAL OPERATING EXPENSE</b>	<b>17,295</b>	<b>21,728</b>	<b>23,149</b>	<b>26,780</b>	<b>20,104</b>	<b>21,227</b>	<b>23,626</b>	<b>35,284</b>	<b>189,192</b>
<b>OPERATING INCOME/(LOSS)</b>	<b>41</b>	<b>(3,761)</b>	<b>(2,710)</b>	<b>(4,748)</b>	<b>(2,561)</b>	<b>(3,713)</b>	<b>1,684</b>	<b>(12,485)</b>	<b>(28,254)</b>

**Moringstar Learning Center**  
**Monthly Profit and Loss**  
**Fiscal Year Ended June 30, 2013 as of February 28, 2013**

	Jul 2012	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	Jan 2013	Feb 2013	Total
<b>FUNDRAISING INCOME</b>									
Donations (Individuals/Corporate)	1,250	25,400	6,500	300,000	0	4,380	866	12,500	350,896
Donations (Resort Tax)	1,990	1,990	1,875	1,875	1,875	1,875	1,875	1,875	15,228
Donations (Best Beginnings)	0	(36)	0	296	(244)	224	(52)	(45)	143
Fundraising (Events)	0	140	2,530	410	548	382	175	250	4,435
<b>TOTAL FUNDRAISING INCOME</b>	<b>3,240</b>	<b>27,493</b>	<b>10,905</b>	<b>302,581</b>	<b>2,179</b>	<b>6,861</b>	<b>2,863</b>	<b>14,580</b>	<b>370,703</b>
<b>FUNDRAISING EXPENSE</b>									
Fundraising (Events)	0	0	278	0	371	0	27	0	675
<b>TOTAL FUNDRAISING EXPENSE</b>	<b>0</b>	<b>0</b>	<b>278</b>	<b>0</b>	<b>371</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>675</b>
<b>FUNDRAISING INCOME/(LOSS)</b>	<b>3,240</b>	<b>27,493</b>	<b>10,627</b>	<b>302,581</b>	<b>1,809</b>	<b>6,861</b>	<b>2,837</b>	<b>14,580</b>	<b>370,027</b>
<b>OTHER INCOME</b>									
Other (Interest Income)	2	3	2	7	2	2	2	2	22
Other (Miscellaneous)	0	300	0	0	0	0	0	70	370
<b>TOTAL OTHER INCOME</b>	<b>2</b>	<b>303</b>	<b>2</b>	<b>7</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>72</b>	<b>392</b>
<b>OTHER EXPENSES</b>									
Professional (Advertising)	0	0	0	402	100	66	299	0	866
Professional (Accounting)	0	0	0	0	530	0	0	0	530
Professional (Legal)	0	0	0	0	0	0	0	0	0
Insurance (Officers)	0	0	0	0	0	0	0	1,716	1,716
Supplies (Office)	0	0	0	0	0	0	0	0	0
Fees (Other)	0	5,298	12	0	185	0	0	0	5,495
Fees (Webhosting)	0	0	0	144	0	0	0	0	144
Miscellaneous	529	0	100	0	0	0	0	0	629
Building Reserve	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER EXPENSES</b>	<b>529</b>	<b>5,298</b>	<b>112</b>	<b>546</b>	<b>815</b>	<b>66</b>	<b>299</b>	<b>1,716</b>	<b>9,381</b>
<b>OTHER INCOME/(LOSS)</b>	<b>(528)</b>	<b>(4,995)</b>	<b>(110)</b>	<b>(539)</b>	<b>(812)</b>	<b>(64)</b>	<b>(297)</b>	<b>(1,644)</b>	<b>(8,988)</b>
<b>TOTAL INCOME/(LOSS) BEFORE NON-CASH ITEMS</b>	<b>2,753</b>	<b>18,737</b>	<b>7,807</b>	<b>297,294</b>	<b>(1,564)</b>	<b>3,084</b>	<b>4,224</b>	<b>451</b>	<b>332,785</b>
<b>Depreciation</b>									
	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
<b>TOTAL INCOME/(LOSS) INCLUDING NON-CASH ITEMS</b>	<b>2,753</b>	<b>18,737</b>	<b>7,807</b>	<b>297,294</b>	<b>(1,564)</b>	<b>3,084</b>	<b>4,224</b>	<b>451</b>	<b>332,785</b>

**Morningstar Learning Center**  
**Total Budget to Actual**  
**Fiscal Year Ended June 30, 2013 as of February 28, 2013**

	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>	<u>Total Budget</u>
<b>OPERATING INCOME</b>				
Tuition (Preschool)	94,035	84,240	9,795	140,400
Tuition (Summer)	33,010	28,080	4,930	28,080
Tuition (Infant)	33,695	24,200	9,495	36,300
Tuition (WIA Scholarship)	3,037	0	3,037	0
Tuition (BB Scholarship)	119	0	119	0
Tuition (YCCF Scholarship)	3,197	0	3,197	0
Tuition (General Scholarship)	1,869	0	1,869	0
Fee (Materials)	3,000	2,500	500	2,500
Fee (Snack)	6	0	6	0
Discount (Teacher)	(2,570)	(4,000)	1,430	(6,000)
Discount (Sibling)	(2,253)	(2,200)	(53)	(3,300)
Discount (WIA)	(3,242)	0	(3,242)	0
Discount (BB)	(119)	0	(119)	0
Discount (YCCF)	(3,197)	0	(3,197)	0
Discount (General Scholarship)	(1,201)	0	(1,201)	0
Discount (Sibling Scholarship)	(668)	0	(668)	0
Discount (Season Pass)	(12,357)	0	(12,357)	0
Miscellaneous Income	221	0	221	0
Ophir School Payroll Reimbursement	14,356	20,000	(5,644)	30,000
<b>TOTAL OPERATING INCOME</b>	<u>160,938</u>	<u>152,820</u>	<u>8,118</u>	<u>227,980</u>
<b>OPERATING EXPENSE</b>				
Employee (Hiring)	353	0	353	0
Employee (Education)	813	0	813	0
Building (SecurWest Interest)	2,511	3,800	(1,289)	3,800
Building (FSB Interest)	4,981	11,400	(6,419)	19,000
Building (Maintenance)	675	1,450	(775)	1,650
Professional (Advertising)	308	250	58	500
Professional (Accounting)	4,000	4,000	0	6,000
Insurance (Liability)	1,310	2,400	(1,090)	3,000
Insurance (Workers Comp)	4,245	2,950	1,295	4,150
Utilities (Electricity)	1,205	1,175	30	1,800
Utilities (Telephone/Internet)	448	396	52	594
Utilities (Sewer and Water)	981	500	481	1,000
Utilities (Garbage)	475	316	159	632
Utilities (Propane)	143	1,725	(1,582)	2,500
Supplies (Materials/Crafts)	1,714	1,500	214	2,100
Supplies (Office)	1,568	1,000	568	1,500
Supplies (Cleaning)	1,250	600	650	900
Supplies (Food)	489	200	289	300
Supplies (T-Shirts)	433	0	433	0
Supplies (Equipment)	2,170	450	1,720	650
Fees (Credit Card)	2,621	1,600	1,021	2,400
Fees (Other)	440	200	240	300
Bad Debts	0	0	0	0
Payroll (Regular Wages)	119,791	118,400	1,391	177,600
Payroll (Overtime Wages)	5,709	0	5,709	0
Payroll (Bonus)	12,000	0	12,000	0
Payroll (Vacation)	2,907	0	2,907	0
Payroll (Social Security)	8,705	7,360	1,345	11,040
Payroll (Medicare)	2,036	1,717	319	2,575
Payroll (State Unemployment)	4,912	3,320	1,592	4,980
<b>TOTAL OPERATING EXPENSE</b>	<u>189,193</u>	<u>166,709</u>	<u>22,484</u>	<u>248,971</u>
<b>OPERATING INCOME/(LOSS)</b>	<u>(28,255)</u>	<u>(13,889)</u>	<u>(14,366)</u>	<u>(20,991)</u>

**Morningstar Learning Center**  
**Total Budget to Actual**  
**Fiscal Year Ended June 30, 2013 as of February 28, 2013**

	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>	<u>Total Budget</u>
<b>FUNDRAISING INCOME</b>				
Donations (Individuals/Corporate)	350,896	4,000	346,896	6,000
Donations (Resort Tax)	15,228	15,200	28	22,800
Donations (Best Beginnings)	143	0	143	0
Fundraising (Events)	4,435	0	4,435	20,000
<b>TOTAL FUNDRAISING INCOME</b>	<u>370,702</u>	<u>19,200</u>	<u>351,502</u>	<u>48,800</u>
<b>FUNDRAISING EXPENSE</b>				
Fundraising (Product)	0	0	0	0
Fundraising (Events)	675	250	425	3,450
Fundraising (Advertising)	0	0	0	0
Fees (Credit Card)	0	0	0	100
<b>TOTAL FUNDRAISING EXPENSE</b>	<u>675</u>	<u>250</u>	<u>425</u>	<u>3,550</u>
<b>FUNDRAISING INCOME/(LOSS)</b>	<u>370,027</u>	<u>18,950</u>	<u>351,077</u>	<u>45,250</u>
<b>OTHER INCOME</b>				
Other (Interest Income)	22	0	22	0
Other (Miscellaneous)	370	0	370	0
<b>TOTAL OTHER INCOME</b>	<u>392</u>	<u>0</u>	<u>392</u>	<u>0</u>
<b>OTHER EXPENSES</b>				
Professional (Advertising)	866	0	866	0
Professional (Accounting)	530	500	30	500
Professional (Legal)	0	0	0	0
Insurance (Officers)	1,716	1,350	366	1,350
Supplies (Office)	0	0	0	0
Fees (Credit Card)	0	0	0	0
Fees (Other)	5,495	0	5,495	0
Fees (Webhosting)	144	200	(56)	200
Miscellaneous	629	0	629	0
Building Reserve	0	0	0	10,000
<b>TOTAL OTHER EXPENSES</b>	<u>9,380</u>	<u>2,050</u>	<u>7,330</u>	<u>12,050</u>
<b>OTHER INCOME/(LOSS)</b>	<u>(8,988)</u>	<u>(2,050)</u>	<u>(6,938)</u>	<u>(12,050)</u>
<b>TOTAL INCOME/(LOSS) BEFORE NON-CASH ITEMS</b>	<u>332,784</u>	<u>3,011</u>	<u>329,773</u>	<u>12,209</u>
<b>Depreciation</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
<b>TOTAL INCOME/(LOSS) INCLUDING NON-CASH ITEMS</b>	<u>332,784</u>	<u>3,011</u>	<u>329,773</u>	<u>9,709</u>

**Morningstar Learning Center**  
**Balance Sheet**  
**February 28, 2013**

<b>ASSETS</b>		
<b>Current Assets</b>		
FSB Money Market	32,274	
FSB Operating	10,949	
FSB Certificate of Deposit	100,000	
Receivables	3,689	
Total	<u>146,912</u>	
<b>Fixed Assets</b>		
Furniture and Equipment	14,572	
Building	357,000	
Building Improvements	19,523	
Accumulated Depreciation	<u>(18,542)</u>	
Total	<u>372,552</u>	
<b>TOTAL ASSETS</b>		<u><u>519,465</u></u>
<b>LIABILITIES AND EQUITY</b>		
<b>Current Liabilities</b>		
Accounts Payable	151	
Payroll Taxes Payable	9,001	
Tuition Deposits Payable	4,300	
	<u>13,452</u>	
<b>Deferred Revenue</b>		
Scholarships	8,531	
	<u>8,531</u>	
<b>Long Term Liabilities</b>		
First Security Mortgage	91,656	
	<u>91,656</u>	
<b>Equity</b>		
Unrestricted Assets	405,826	
	<u>405,826</u>	
<b>TOTAL LIABILITIES</b>		<u><u>519,465</u></u>

# 2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Women In Action

Project Name: Community and Substance Abuse Counseling Programs

Project Start Date: July 1, 2013 Project Completion Date: June 30, 2014

Representative: Lisa Beczkiewicz

Address: P.O. Box 161143, Big Sky, MT 59716

Telephone: 406-209-7098 Email: info@wiabigsky.org

Total Funds Requested \$ 30,000

State your estimated payment request schedule for the coming year; amounts should total funds requested.  
Please enter dollar amounts.

	July '13	Aug '13	Sep '13	Oct '13	Nov '13	Dec '13
Payment Request \$	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

I certify that the application and its attachments are correct to the best of my knowledge.

Andrea Scholtz  
Signature

ANDREA SCHOLTZ  
Printed Name

BOARD CHAIR  
Title (Board Chair or Governing Officer)

4.3.13  
Date

RECEIVED APR 03 2013

2P





## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

- 1) Provide a description of the entity and the Mission Statement. (200 words max)**  
**State the entity's tax status/legal identity and when it was initiated.**  
**Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation.**

The purpose of Women In Action (WIA) is to enrich the lives of children and families. We provide access and support to social programs for our under-served rural Big Sky community. WIA has been serving the Big Sky community since 2005 and continues to actively address the social needs in this rural resort community that has a variety of public health challenges, including limited access to public services and an especially high cost of living including healthcare, childcare, food, and housing. Program goals are established within the needs of the community and include: Community and Substance Abuse Counseling Program, Parent Liaison Program, Kym's Kids of Big Sky Program, and Summer and Winter Camp Scholarship Program. The programs are developed, managed and evaluated by the Executive Director and board of directors, along with WIA's community partner leaders.

- 2) Provide a complete description of the project including its purpose, objectives and goals. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. (400 words max)**

The purpose of this request is to assist with funding for the Women In Action (WIA) Community Counseling and Substance Abuse Counseling Programs. The Community Counseling Program was established in 2009 in partnership with Montana State University's Human Development Clinic. This program provides affordable, quality private counseling service in a discreet location. The program is based on a sliding scale fee according to income, with fees coming in as low as \$5 per session. The Human Development Clinic provides a graduate student intern as the community counselor, while the counseling supervisor provides direct training, support, and oversight of the intern counselors. The counseling program maintains confidentiality and support with mental health issues in a range of areas including depression, anxiety, relationship concerns, stress, grief/loss, life transition, child behavioral problems, substance abuse, work or academic concerns and other life struggles. Since 2009, 308 community members, including youth, have received mental health services through counseling programs offered by WIA. Clients receive counseling until they reach their social, relational and occupational goals, as established by both the counselor and the client. The counseling program provides critical access to services for Big Sky residents unable to consider commuting to Bozeman and who would otherwise forgo necessary treatment. In 2012, the program saw 28 clients from children to seniors who attended 220 sessions with the counselor.

In February 2013, WIA expanded the Community Counseling Program to include a Substance Abuse Counseling Program in partnership with Alcohol and Drug Services of Gallatin County. The program provides support to residents who need substance abuse intervention and treatment services, which have previously been unavailable in Big Sky. The effects of substance abuse are cumulative, significantly contributing to costly social, physical, mental, and public health problems including teenage pregnancy,



## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

sexually transmitted diseases, domestic violence, child abuse, motor vehicle crashes, physical fights and crime. Client services offered include evaluations, outpatient programs, and "prime for life" classes for driving under the influence, probation classes for misdemeanor dangerous drug and minor in possession programs. The counseling services are offered on a sliding scale basis and conducted in a private office in Big Sky with counselors on call 24 hours a day. The program saw 7 clients in the first month with 2 of the clients receiving critical transitional care after being in a regional 30-day detox and treatment center. A process evaluation for clients is being used to collect direct feedback of the program to provide the best possible service.

**3) Is the project within the resort tax district? (25 words max)**

Yes, the Community and Substance Abuse Counseling Program offices are located within the district and serve the community residents of Big Sky.

**Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.**

**Does the entity and/or project...**

**4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)**

The counseling programs help make Big Sky a healthier community by providing critical access, affordability and quality of services for those unable to commute to Bozeman for care. Big Sky residents and visitors benefit from the counseling programs provided by having productive, supported and well cared for community members.

**5) Promote tourism and development, help make Big Sky a world class community and increase resort tax revenue? (50 words max)**

**6) Support or improve critical infrastructure, public health, safety and/or welfare in the community? (50 words max)**

WIA strives to serve our rural resort community by providing access to critical care otherwise unavailable to our residents within a reasonable commute. Offering services that address mental health, substance abuse, general counseling and educational liaison opportunities support public health, safety, and welfare of Big Sky's resident population.



## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

**7) Involve collaboration among entities in the community to meet common goals? (100 words max)**

WIA partners with the Big Sky Community Food Bank to provide office space for the Substance Abuse Counseling Program. WIA collaborates with local health providers, HR directors and other community leaders to disseminate information about the counseling programs. WIA, MSU Human Development Clinic and Alcohol and Drug Services of Gallatin County are addressing the mental health service needs. Recently, we have established a collaborative effort to engage school aged children in volunteer programs that would give them a college education award this is a partnership effort with the BSCC and the CapStone Program at Big Sky School District.

**8) Fill a community need not currently or adequately being satisfied? (50 words max)**

In 2012, WIA conducted a Community Health Needs Survey with results that substance abuse and mental health counseling are a major health concern/need by a majority of survey respondents. Additionally, local law enforcement consistently reports a majority of incidents/arrests in the area involving alcohol and drugs.



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ \$265,500

What percentage of the above budget is the entity requesting from resort tax? 11 %

### Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	15,000
	Private Donor Contributions In-kind	10,000
	Public Grants	228,000
	Fundraising Events	22,000
	Other Program Income	500
	Total Revenue	265,500
Expenses	Personnel: Executive Director	34,374
	Operations	31,143
	Programming	153,988
	Other: Fundraising	10,800
	Total Expenses	230,305
Income	Net Income	35,195

Capital Reserves	On Hand Restricted	None
	On Hand Unrestricted	None
	Goal	None

Other Description: Women In Action conducted a community health needs assessment to establish baseline  
information on community health. The opinion-based survey was designed to assess community knowledge of  
existing health and community services and to understand what health and community services are needed.  
Baseline data collected through this process was used by WIA and other community partners for program  
development that will begin in 2013.



## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

**RESORT TAX**  
— BUILDING BIG SKY SINCE 1992 —

### Cash Flow 3-Yr Requirement

Cash Flow 3-Yr Requirement	ITEM	2013	2014	2015
	Personnel: Executive Director	34,374	41,223	41,223
	Operations	31,143	32,643	34,143
	Programming	168,947	135,394	142,163
	Capital Expenditures	0	0	1,500,000
	Other: Fundraising	25,759	27,047	100,000
	Total Cash Flow for 3-Years	260,223	236,307	1,817,529

	RESORT TAX REQUEST	90,000	40,000	1,540,000
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Describe financial increases and decreases and the projects for which resort tax funds may be requested.

**2013:** Women In Action has expanded the Community Counseling Program to include a Substance Abuse Counseling Programs. Since the Big Sky community does not have a public health department or a hospital – agencies that typically conduct Critical Access Hospital need assessments – Women In Action is taking a leadership role to conduct an Independent Critical Access Hospital feasibility study.

**2014:** In addition to area foundations and individual donors the Community and Substance Abuse Counseling Programs will continue to seek financial support from Resort Tax.

**2015:** The Critical Access Hospital building project is a placeholder for the Resort Tax to recognize as a future community health need and expense. A hospital board will be established to apply for Resort Tax funding in the future. The Community and Substance Abuse Counseling Programs will seek financial support from government grants, foundations, private contributions and Resort Tax.

**Women In Action  
Operating Budget FY 2013-2014**

	FY 2013	FY 2014
<b>Projected Income</b>		
<b>INDIRECT PUBLIC SUPPORT</b>		
Croquet Tournament	\$22,000	\$22,000
Contributions	\$15,000	\$15,000
Total Indirect Support	\$37,000	\$37,000
<b>DIRECT PUBLIC SUPPORT</b>		
Big Sky Resort Area Tax	\$90,000	\$30,000
Foundations	\$138,000	\$158,000
Program Income	\$500	\$500
Total Direct Support	\$228,500	\$188,500
Total Income	\$265,500	\$225,500
<b>Projected Expenses</b>		
<b>OPERATIONS</b>		
Professional fees	\$4,100	\$4,100
Advertising	\$2,775	\$2,775
Board development	\$3,000	\$3,000
Dues and memberships	\$248	\$248
Insurance	\$1,650	\$1,650
Office expenses	\$6,000	\$3,000
Part time Executive Director	\$30,820	\$36,960
Payroll taxes	\$3,554	\$4,263
Printing and postage	\$3,964	\$3,964
Professional development	\$1,000	\$1,000
Rent and internet		
Ringstone office	\$3,564	\$3,564
Bighorn office	\$2,682	\$2,682
Telephone and communications	\$560	\$560
Travel	\$600	\$600
Other	\$1,000	\$1,000
Total Operations	\$65,517	\$69,366
<b>PROGRAMS</b>		
Mental Health programs	\$39,988	\$39,988
Camp Scholarship programs	\$24,000	\$24,000
Education programs	\$30,000	\$48,000
Critical Access Hospital Feasibility Study	\$60,000	\$0
Total Programs	\$153,988	\$111,988
<b>FUNDRAISING EVENTS</b>		
Croquet Tournament	\$9,000	\$9,000
Ladies Ski and Apres	\$1,800	\$1,800
Total Fundraising Events	\$10,800	\$10,800
Total Expenses	\$230,305	\$192,154
Net Income	\$35,195	\$33,346

**Women In Action**  
**Profit Loss**  
January 1 - April 2, 2013

Jan 1 - Apr 2, 13

Ordinary Income/Expense

Income

Indirect Public Support

Contributions

Unrestricted Contributions 3,995.00

Total Contributions 3,995.00

Fundraising Income

Camp Angel 600.00

Total Fundraising Income 600.00

Total Indirect Public Support 4,595.00

Total Income 4,595.00

Gross Profit 4,595.00

Expense

Croquet Tournament

Event Supplies 20.99

Total Croquet Tournament 20.99

Ladies Ski and Apres Event

Event Supplies 322.00

Food and beverage 794.00

Total Ladies Ski and Apres Event 1,116.00

Operations

Advertising 785.09

Board Member Development 2,164.61

Board Member Expense 33.68

Dues and Memberships 140.00

Office Expenses 510.67

Other 3.90

Payroll Expenses

Director Salary 4,800.00

Payroll Taxes

Medicare - Employer 69.60

MT Unemployment 114.24

Social Security - Employer 297.60

Total Payroll Taxes 481.44

Reimbursed Travel 49.50

Total Payroll Expenses 5,330.94

**Women In Action**  
**Profit Loss**  
**January 1 - April 2, 2013**  
Jan 1 - Apr 2, 13

Printing and Postage	410.52
Professional Fees	1,488.75
Rent and Internet	891.00
Telephone and Communication	136.63
Total Operations	<u>11,895.79</u>
Program Expenses	
Education Programs	7,500.00
Scholarship Programs	-217.00
Total Program Expenses	<u>7,283.00</u>
Total Expense	<u>20,315.78</u>
Net Ordinary Income	-15,720.78
Other Income/Expense	
Other Income	
Interest Income	7.23
Total Other Income	<u>7.23</u>
Net Other Income	<u>7.23</u>
Net Income	<u><u>-15,713.55</u></u>



**Women In Action**  
**Profit Loss**  
January - December 2012

	<u>Jan - Dec 12</u>
Ordinary Income/Expense	
Income	
Big Sky Resort Area Tax	8,915.77
Direct Public Support	
Foundations	
Restricted Contributions	56,000.00
Unrestricted Contributions	60,000.00
Total Foundations	116,000.00
Program Income	1,292.39
Total Direct Public Support	<u>117,292.39</u>
Indirect Public Support	
Contributions	
In-kind Contributions	10,600.00
Unrestricted Contributions	24,608.24
Total Contributions	<u>35,208.24</u>
Croquet Tournament	18,991.61
Camp Angel	4,225.00
Total Fundraising Income	<u>23,216.61</u>
Total Indirect Public Support	<u>77,416.46</u>
Total Income	<u>203,624.62</u>
Gross Profit	203,624.62
Expense	
Attorney	9,400.00
Depreciation Expense	305.00
Fundraising Expenses	
Camp Angel - Other	249.50
Total Camp Angel	<u>249.50</u>
Croquet Tournament	
Advertising	871.20
Catering/drinks/food	0.00
Equipment Rental	-200.00
Event Supplies	589.04
Invitations/thank yous/mailings	1,042.43
management/music/contract labor	6,644.72
Postage & Supplies	54.00
Total Croquet Tournament	<u>9,001.39</u>

**Women In Action**  
**Profit Loss**  
**January - December 2012**  
Jan - Dec 12

Total Fundraising Expenses	9,250.89
Operations	
Accounting	3,211.94
Banking	127.41
Board Member Expense	231.61
Dues and Memberships	442.90
Insurance	1,400.00
Marketing	
Advertising	1,831.26
Promotional Expense	148.90
Website	1,400.00
Total Marketing	8,794.02
Office Expenses	1,502.52
Payroll Expenses	
Director Salary	17,300.00
Payroll Taxes	
Medicare - Employer	250.85
MT Unemployment	445.22
Social Security - Employer	1,039.12
Workmen's Comp	593.14
Total Payroll Taxes	19,628.33
Reimbursed Travel	469.50
Total Payroll Expenses	38,900.35
Permits and Licenses	15.00
Postage and Delivery	683.62
Printing and Postage	2,533.97
Professional Development	345.46
Rent and Internet	3,564.00
Telephone and Communication	555.16
Total Operations	62,307.96

**Women In Action**  
**Profit Loss**  
**January - December 2012**  
Jan - Dec 12

**Program Expenses**

**Counseling Programs**

School Counseling 10,472.07

Community Counseling 7,571.97

Total Counseling Programs 18,044.04

Medical Services 459.39

Total Counseling and Health Programs 18,503.43

**Scholarship Programs**

Summer/Winter Camp Scholarships 19,667.17

Total Scholarship Programs 19,667.17

**Winter Camp Scholarships**

Winter Camp Scholarships 2,926.40

Total Winter Camp Scholarships 2,926.40

Program Expenses - Other 565.00

Total Program Expenses 41,662.00

**Parent Liaison Program**

Parent Liaison Program 10,000.00

Total Parent Liaison Program 10,000.00

Total Expense 132,925.85

Net Ordinary Income 70,698.77

**Other Income/Expense**

**Other Income**

Interest Income 33.06

Total Other Income 33.06

Net Other Income 33.06

Net Income 70,731.83

**Women In Action**  
**Budget vs. Actual**  
January 1 - April 2, 2013

	Jan 1 - Apr 2, 13	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Direct Public Support			
Big Sky Resort Area Tax	0	667	667
Total Direct Public Support	0	667	667
Indirect Public Support			0
Contributions			0
Restricted Contributions	0	1,050	1,050
Unrestricted Contributions	3,995	3,333	-662
Total Contributions	3,995	4,383	388
Fundraising Income			0
Camp Angel	600	0	-600
Total Fundraising Income	600	0	-600
Total Indirect Public Support	4,595	4,383	-212
Total Income	4,595	5,050	455
Gross Profit	4,595	5,050	455
Expense			0
Croquet Tournament			0
Event Supplies	21	0	-21
Total Croquet Tournament	21	0	-21
Ladies Ski and Apres Event			0
Event Supplies	322	800	478
Food and beverage	794	1,000	206
Total Ladies Ski and Apres Event	1,116	1,800	684
Operations			0
Advertising	785	775	-10
Board Member Development	2,165	2,293	128
Board Member Expense	34	0	-34
Dues and Memberships	140	140	0
Office Expenses	511	583	73
Other	4	0	-4
Payroll Expenses			0
Director Salary	4,800	5,324	524
Payroll Taxes			0
Medicare - Employer	70	78	8
MT Unemployment	114	128	13

**Women In Action**  
**Budget vs. Actual**  
January 1 - April 2, 2013

	Jan 1 - Apr 2, 13	Budget	\$ Over Budget
Social Security - Employer	298	331	33
Workmen's Comp	0	124	124
Total Payroll Taxes	481	661	179
Reimbursed Travel	50	153	104
Total Payroll Expenses	5,331	6,138	807
Printing and Postage	411	1,071	661
Professional Fees	1,489	1,694	205
Rent and Internet	891	1,407	516
Telephone and Communication	137	143	6
Total Operations	11,896	14,245	2,349
Program Expenses			0
Education Programs	7,500	10,000	2,500
Mental Health Programs	0	4,827	4,827
Camp Scholarship Programs			0
Other	-217	0	217
Total Camp Scholarship Programs	-217	0	217
Total Program Expenses	7,283	14,827	7,544
Total Expense	20,316	30,871	10,555
Net Ordinary Income	-15,721	-25,821	-10,100
Other Income/Expense			0
Other Income			0
Interest Income	7	0	-7
Total Other Income	7	0	-7
Net Other Income	7	0	-7
Net Income	-15,714	-25,821	-10,108

**Women In Action**  
**Budget vs. Actual**  
January - December 2012

	Jan - Dec 12	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Direct Public Support			
Big Sky Resort Area Tax	8,916	20,000	11,084
Foundations			
Restricted Contributions	56,000	46,500	-9,500
Unrestricted Contributions	60,000	0	-60,000
Program Income	1,292	500	-792
Total Direct Public Support	126,208	67,000	-59,208
Indirect Public Support			0
Contributions			0
In-kind Contributions	10,600	3,000	-7,600
Unrestricted Contributions	24,608	49,000	24,392
Croquet Tournament	18,992	18,390	-602
Camp Angel	4,225	4,000	-225
Total Fundraising Income	4,225	4,000	-225
Total Indirect Public Support	62,650	78,390	15,740
Total Income	188,858	145,390	-43,468
Gross Profit	188,858	145,390	-43,468
<b>Expense</b>			
Attorney	9,400	3,000	-6,400
Depreciation Expense	305	200	-105
Fundraising Expenses			0
Camp Angel	250	250	1
Croquet Tournament			0
Advertising	871	600	-271
Catering/drinks/food	0	2,000	2,000
Equipment Rental	-200	3,000	3,200
Event Supplies	589	1,500	911
Invitations/thank yous/maillings	1,042	900	-142
management/music/contract labor	6,645		-6,645
Misc	0	100	100
Postage & Supplies	54		-54
Total Croquet Tournament	9,251	8,350	-901
Total Fundraising Expenses	19,205	11,800	-7,405
Operations			0
Accounting	3,212	2,200	-1,012

**Women In Action**  
**Budget vs. Actual**  
**January - December 2012**

	Jan - Dec 12	Budget	\$ Over Budget
Banking	127	30	-97
Board Member Expense	232	500	268
Dues and Memberships	443	300	-143
Insurance	1,400	320	-1,080
Marketing			0
Advertising	1,831	3,719	1,888
Promotional Expense	149	400	251
Website	1,400	800	-600
Total Marketing	8,794	8,269	-525
Office Expenses	1,503	1,050	-453
Payroll Expenses			0
Director Salary	17,300	14,526	-2,774
Payroll Taxes			0
Medicare - Employer	251	198	-53
MT Unemployment	445	342	-103
Social Security - Employer	1,039	900	-139
Workmen's Comp	593	498	-95
Total Payroll Taxes	19,628	16,464	-3,164
Reimbursed Travel	470	600	131
Total Payroll Expenses	38,900	32,640	-6,261
Permits and Licenses	15	20	5
Postage and Delivery	684	776	92
Printing and Postage	2,534	2,196	-338
Professional Development	345	750	405
Rent and Internet	3,564	3,564	0
Telephone and Communication	555	600	45
Total Operations	62,308	53,215	-9,093
Program Expenses			0
Mental Health program	18,044	18,872	828
Education program	10,000	10,000	0
Medical Services	459	2,000	1,541
Camp Scholarship program	22,594	24,000	1,406
Other program expenses	565	8,150	7,585
Total Program Expenses	51,662	63,022	11,360
Total Expense	142,881	131,237	-11,644
Net Ordinary Income	45,977	14,153	-31,824
Other Income/Expense			0
Other Income			0

**Women In Action**  
**Budget vs. Actual**  
**January - December 2012**

	<u>Jan - Dec 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Interest Income	33		-33
Total Other Income	33		-33
Net Other Income	33	0	-33
Net Income	46,010	14,153	-31,857



**Women In Action**  
**Balance Sheet**  
 As of April 2, 2013

Apr 2, 13

**ASSETS**

**Current Assets**

Checking/Savings

American Bank

103,208.12

Total Checking/Savings

103,208.12

Accounts Receivable

Grants Receivable

Big Sky Resort Tax - CURRENT

8,500.00

Total Grants Receivable

8,500.00

Total Accounts Receivable

8,500.00

Other Current Assets

Undeposited Funds

1,295.00

Total Other Current Assets

1,295.00

Total Current Assets

113,003.12

**Fixed Assets**

Fixed Assets

Accumulated Depreciation

-305.00

Computers

914.82

Total Fixed Assets

609.82

Total Fixed Assets

609.82

Other Assets

American Bank CD

15,437.37

Total Other Assets

15,437.37

**TOTAL ASSETS**

129,050.31

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

Accounts Payable

Accounts Payable

-3,146.65

Total Accounts Payable

-3,146.65

Other Current Liabilities

Payroll Liabilities

340.80

Total Other Current Liabilities

340.80

# Women In Action Balance Sheet

As of April 2, 2013  
Apr 2, 13

Total Current Liabilities	<u>-2,805.85</u>
Total Liabilities	-2,805.85
Equity	
Net Assets	
Board Designated Funds	
Camp Scholarships	10,000.00
Counseling	20,766.00
Education	<u>13,232.77</u>
Total Board Designated Funds	43,998.77
Temp. Restricted Net Assets	
Camp Scholarship Program	523.24
Community Counseling	24,837.63
Parent Liaison Program	<u>27,147.92</u>
Total Temp. Restricted Net Assets	<u>52,508.79</u>
Total Net Assets	96,507.56
Unrestricted Net Assets	51,062.15
Net Income	<u>-15,713.55</u>
Total Equity	<u>131,856.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>129,050.31</u></u>

**Women In Action**  
**Balance Sheet**  
As of December 31, 2012

	<u>Dec 31, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
American Bank	120,391.18
Total Checking/Savings	<u>120,391.18</u>
Accounts Receivable	
Grants Receivable	
Big Sky Resort Tax - CURRENT	8,500.00
Total Grants Receivable	<u>8,500.00</u>
Total Accounts Receivable	<u>8,500.00</u>
Total Current Assets	128,891.18
Fixed Assets	
Fixed Assets	
Accumulated Depreciation	-305.00
Computers	914.82
Total Fixed Assets	<u>609.82</u>
Total Fixed Assets	609.82
Other Assets	
American Bank CD	15,430.14
Total Other Assets	<u>15,430.14</u>
<b>TOTAL ASSETS</b>	<u><u>144,931.14</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-3,146.65
Total Accounts Payable	<u>-3,146.65</u>
Other Current Liabilities	
Payroll Liabilities	508.08
Total Other Current Liabilities	<u>508.08</u>
Total Current Liabilities	<u>-2,638.57</u>
Total Liabilities	-2,638.57

**Women In Action**  
**Balance Sheet**  
**As of December 31, 2012**  
Dec 31, 12

**Equity**

**Net Assets**

**Board Designated Funds**

Camp Scholarships 10,000.00

Counseling 20,766.00

Education 13,232.77

**Total Board Designated Funds** 43,998.77

**Temp. Restricted Net Assets**

Community Counseling 25,759.87

Parent Liaison Program 27,500.00

**Total Temp. Restricted Net Assets** 53,259.87

**Total Net Assets** 97,258.64

**Unrestricted Net Assets** -25,645.53

**Net Income** 75,956.60

**Total Equity** 147,569.71

**TOTAL LIABILITIES & EQUITY** 144,931.14

# 2013-2014 APPLICATION FOR RESORT TAX FUNDS

Applicant's Official Name: Women In Action

Project Name: Independent, Big Sky oriented, Critical Access Hospital Feasibility Study

Project Start Date: July 2, 2013 Project Completion Date: September 30, 2013

Representative: Jack E. Eakman, FACHE

Address: PO Box 161143, Big Sky, MT 59716

Telephone: 406-209-7098 WIA or 406-581-9213 Jack

Email: info@wiabigsky.org or jack@dimension3associates.com

Total Funds Requested \$ 59,800

State your estimated payment request schedule for the coming year; amounts should total funds requested.  
Please enter dollar amounts.

	July '13	Aug '13	Sep '13	Oct '13	Nov '13	Dec '13
Payment Request \$	<u>\$10,000</u>	<u>\$16,300</u>	<u>\$16,300</u>	<u>\$16,300</u>	<u>          </u>	<u>          </u>
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request \$	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

I certify that the application and its attachments are correct to the best of my knowledge.

Andrea Scholtz  
Signature

ANDREA SCHOLTZ  
Printed Name

BOARD CHAIR  
Title (Board Chair or Governing Officer)

4.3.13  
Date

RECEIVED APR 03 2013

2P



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

**1) Provide a description of the entity and the Mission Statement. (200 words max)**

**State the entity's tax status/legal identity and when it was initiated.**

**Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation.**

The purpose of Women In Action (WIA) is to enrich the lives of children and families. We provide access and support to social programs for our under-served rural Big Sky community. WIA has been serving the Big Sky community since 2005 and continues to actively address the social needs in this rural resort community that has a variety of public health challenges, including limited access to public services and an especially high cost of living including healthcare, childcare, food, and housing. Program goals are established within the needs of the community and include: Community and Substance Abuse Counseling Program, Parent Liaison Program, Kym's Kids of Big Sky and Summer and Winter Camp Scholarships. The programs are developed, managed and evaluated by the Executive Director and board of directors, along with WIA's community partner leaders.

**2) Provide a complete description of the project including its purpose, objectives and goals. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. (400 words max).**

Please see the attached Case Statement for a description of how this project has been brought forward, and to the engagement of WIA to this point.

A comprehensive independent feasibility study to assess the need for a Critical Access Hospital in Big Sky, Montana, and project the expenses involved in the first five years of operation is being requested. A competent health care consulting firm would be engaged to conduct this study. They must be experienced in conducting feasibility studies for Critical Access Hospitals and be able to show both how they conduct their assessments and how accurate they have been over the past three to five years of service in seeing their feasibility studies through to completion of the project.

The consultant would exhibit their methods of proposed market demand assessment, along with the backgrounds of their principals on the project to illustrate their current competence. They would need to show experience in provision of insights in creating market plans for smaller facilities with a higher percentage of outpatient and primary medicine volumes.

The firm would need to submit a list of their planning studies, the name, title, address and phone numbers of their clients as references, noting those that are Critical Access Hospitals.

The selection of a consulting firm would be based on their ability to create criteria designed to select the firm best able to assure Big Sky that their methods of assessing and determining market demand and describing their data sources to be used. All firms would need to submit a copy of their standard data request list for consideration and appraisal. Further, the consultant must have no conflict of interest with another health care provider relevant to this project.



## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

### 3) Is the project within the resort tax district? (25 words max)

Yes, this project is intended to serve the primary and emergency healthcare needs of the greater Big Sky area. A Critical Access Hospital will be located within the Resort Tax District, at a location yet to be selected and secured.

**Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.**

**Does the entity and/or project...**

### 4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)

The CAH will serve residents, visitors, and the public within the vicinity. While here, patients and their families will benefit from the services of other businesses in the community. Specialized employees necessary to the operation of a CAH will re-locate to Big Sky and be active participants in the community.

### 5) Promote tourism and development, help make Big Sky a world class community and increase resort tax revenue? (50 words max)

The CAH will serve as the medical center for southern Gallatin County. Being the only destination ski resort in the United States WITHOUT a CAH, this solution will bring Big Sky equal with the opportunity to provide excellence in quality and service as its competitive sector destinations.

### 6) Support or improve critical infrastructure, public health, safety and/or welfare in the community? (50 words max)

The CAH puts in place a comprehensive medical care center that will be able to serve the sick and injured seeking treatment in and near Big Sky. Ambulances will be able to triage and care for patients, provide improved and more immediate care and lifesaving modalities that are currently unavailable.

### 7) Involve collaboration among entities in the community to meet common goals? (100 words max)

WIA will act as the steward of this project during the feasibility phase, while the Chamber of Commerce, The Big Sky Fire Department, the Yellowstone Club and other entities will work to support the project through to completion. The ambulance services of Big Sky, the Yellowstone Club and West Yellowstone, Montana will now have the opportunity to collaborate and gain important medical education closer to home bases. Greater resources will be available, and able to be better utilized by those companies.



## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

**Fill a community need not currently or adequately being satisfied? (50 words max)**

As above, there is currently not a high level of medical access, sophisticated medical equipment and/or trained personnel available within fifty (50) miles of Big Sky. Out migration of medical services will be reduced to the extent possible.



## **Feasibility Study Request**

### **Women In Action, Big Sky, Montana**

#### **Case Statement**

**Statement of the Situation:** Big Sky, Montana has an agreed upon need for increased medical access and service capabilities. With the year round population nearing 2,500, with second home owners visiting our community often, with tourists spending time and resources to visit the greater Big Sky area, we are underserved. Many persons are needlessly sent to Bozeman for services that could excellently be provided in Big Sky. Many residents and visitors believe that their healthcare needs are best served by providers outside of Big Sky due to the lack of needed diagnostic and treatment services nearby. Our business community sees these residents and visitors then purchasing items sold locally in these other communities rather than building Big Sky. Our local ambulance and fire departments use their scarce resources transporting patients that could be served in Big Sky. Our local community is not reaching its fuller potential due to this need for increased medical access and service capabilities.

**History:** The Medical Clinic of Big Sky began serving the local community in 1994. Jeffrey Daniels, MD and Evelyn Daniels, RN, brought needed services to a growing ski and summer resort community. Dr. Daniels, a board certified internist, has enlisted other providers to assist in this practice, which now has mountain and meadow locations. His current associate, Jesse Coil, DO is a board certified emergency physician as well as having education and skill in family medicine. Maren Dunn, DO, has a separate family medicine practice in the meadow village. These providers along with allied health professionals in the community provide an array of services. Being independent practitioners limits their ability to access capital sufficient to afford the most sophisticated diagnostic services available in hospitals, such as CT scanners, clinical laboratory services, and other diagnostic and treatment professionals and equipment. Also, due to the structure of these independent practices, Medical Control of ambulance services on a 24/7 basis are not feasible. Without this medical control, needless ambulance runs to Bozeman take place, wasting precious time and resources.

**Options to find solutions to this Need:** There is always the option to do nothing. But Women In Action and a local group of citizens believe the following options are available.

1. Work with Bozeman Deaconess Hospital who is currently conducting a feasibility study to assess the need and means to construct and operate a Critical Access Hospital. Bozeman Deaconess Hospital has not, at the time of this writing, committed to having an

open and transparent process that will be shared fully with the local community, nor have they stated when the study will be fully complete.

2. Work with Billings Clinic who is currently conducting a feasibility study to assess the need and means to construct and operate a Critical Access Hospital. Billings Clinic has committed to completing their study by April 22, 2013. Further they have assured representatives of Women In Action and community members that their process will be transparent and they will fully share the results of their consultant's findings.
3. Should neither of the first two options prove satisfactory to the Big Sky community at large, Women In Action and the local group of citizens' intent on improving this situation, would seek to move forward with an independent feasibility study. This independent study would be designed to focus on the medical needs of Big Sky and be prudent with the resources of Big Sky that might be available. Further, this study would fully cooperate with our local providers that have been so loyal to Big Sky over the years. The cost of this study would not exceed \$60,000.
4. Commission a full business plan for the establishment of a Critical Access Hospital. This study would include a feasibility assessment, a community philanthropic assessment, a strategic program and sizing plan, long term financial forecasting of operations, location site recommendations and assessments of potential healthcare partners and recommendations for selection. The cost of this would approach \$140,000.

**Recommendation:** Women In Action, after due deliberation, recommends that the Big Sky Resort Tax Board approve Option #3, the request for an independent, Big Sky oriented, feasibility study to assess the needs and means for establishing a Critical Access Hospital capability in and for the greater Big Sky community. This approval would be contingent on the community need to move forward to resolve this current situation based on insufficient or unaccommodating assistance from the two hospital groups seeking to find support for their recommendations.



## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ \$265,500

What percentage of the above budget is the entity requesting from resort tax? 22 %

### Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total	15,000
	Private Donor Contributions In-kind	10,000
	Public Grants	228,000
	Fundraising Events	22,000
	Other Program Income	500
	Total Revenue	265,500
Expenses	Personnel: Executive Director	34,374
	Operations	31,143
	Programming	153,988
	Other: Fundraising	10,800
	Total Expenses	230,305
Income	Net Income	35,195

Capital Reserves	On Hand Restricted	None
	On Hand Unrestricted	None
	Goal	None

**Other Description:** Women In Action conducted a community health needs assessment to establish baseline information on community health. The opinion-based survey was designed to assess community knowledge of existing health and community services and to understand what health and community services are needed. Baseline data collected through this process was used by WIA and other community partners for program development that will begin in 2013.

# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

### Cash Flow 3-Yr Requirement

Cash Flow 3-Yr Requirement	ITEM	2013	2014	2015
	Personnel: Executive Director	34,374	41,223	41,223
	Operations	31,143	32,643	34,143
	Programming	168,947	135,394	142,163
	Capital Expenditures	0	0	1,500,000
	Other: Fundraising	25,759	27,047	100,000
	<b>Total Cash Flow for 3-Years</b>	<b>260,223</b>	<b>236,307</b>	<b>1,817,529</b>
	<b>RESORT TAX REQUEST</b>	<b>90,000</b>	<b>40,000</b>	<b>1,540,000</b>

**Describe financial increases and decreases and the projects for which resort tax funds may be requested.**

**2013:** Women In Action has expanded the Community Counseling Program to include a Substance Abuse Counseling Programs. Since the Big Sky community does not have a public health department or a hospital – agencies that typically conduct Critical Access Hospital need assessments – Women In Action is taking a leadership role to conduct an Independent Critical Access Hospital feasibility study.

**2014:** In addition to area foundations and individual donors the Community and Substance Abuse Counseling Programs will continue to seek financial support from Resort Tax.

**2015:** The Critical Access Hospital building project is a placeholder for the Resort Tax to recognize as a future community health need and expense. A hospital board will be established to apply for Resort Tax funding in the future. The Community and Substance Abuse Counseling Programs will seek financial support from government grants, foundations, private contributions and Resort Tax.

**Women In Action  
Operating Budget FY 2013-2014**

	FY 2013	FY 2014
<b>Projected Income</b>		
<b>INDIRECT PUBLIC SUPPORT</b>		
Croquet Tournament	\$22,000	\$22,000
Contributions	\$15,000	\$15,000
Total Indirect Support	\$37,000	\$37,000
<b>DIRECT PUBLIC SUPPORT</b>		
Big Sky Resort Area Tax	\$90,000	\$30,000
Foundations	\$138,000	\$158,000
Program Income	\$500	\$500
Total Direct Support	\$228,500	\$188,500
Total Income	\$265,500	\$225,500
<b>Projected Expenses</b>		
<b>OPERATIONS</b>		
Professional fees	\$4,100	\$4,100
Advertising	\$2,775	\$2,775
Board development	\$3,000	\$3,000
Dues and memberships	\$248	\$248
Insurance	\$1,650	\$1,650
Office expenses	\$6,000	\$3,000
Part time Executive Director	\$30,820	\$36,960
Payroll taxes	\$3,554	\$4,263
Printing and postage	\$3,964	\$3,964
Professional development	\$1,000	\$1,000
Rent and internet		
Ringstone office	\$3,564	\$3,564
Bighorn office	\$2,682	\$2,682
Telephone and communications	\$560	\$560
Travel	\$600	\$600
Other	\$1,000	\$1,000
Total Operations	\$65,517	\$69,366
<b>PROGRAMS</b>		
Mental Health programs	\$39,988	\$39,988
Camp Scholarship programs	\$24,000	\$24,000
Education programs	\$30,000	\$48,000
Critical Access Hospital Feasibiility Study	\$60,000	\$0
Total Programs	\$153,988	\$111,988
<b>FUNDRAISING EVENTS</b>		
Croquet Tournament	\$9,000	\$9,000
Ladies Ski and Apres	\$1,800	\$1,800
Total Fundraising Events	\$10,800	\$10,800
Total Expenses	\$230,305	\$192,154
Net Income	\$35,195	\$33,346

**Women In Action**  
**Profit Loss**  
January 1 - April 2, 2013

Jan 1 - Apr 2, 13

Ordinary Income/Expense

Income

Indirect Public Support

Contributions

Unrestricted Contributions 3,995.00

Total Contributions 3,995.00

Fundraising Income

Camp Angel 600.00

Total Fundraising Income 600.00

Total Indirect Public Support 4,595.00

Total Income 4,595.00

Gross Profit 4,595.00

Expense

Croquet Tournament

Event Supplies 20.99

Total Croquet Tournament 20.99

Ladies Ski and Apres Event

Event Supplies 322.00

Food and beverage 794.00

Total Ladies Ski and Apres Event 1,116.00

Operations

Advertising 785.09

Board Member Development 2,164.61

Board Member Expense 33.68

Dues and Memberships 140.00

Office Expenses 510.67

Other 3.90

Payroll Expenses

Director Salary 4,800.00

Payroll Taxes

Medicare - Employer 69.60

MT Unemployment 114.24

Social Security - Employer 297.60

Total Payroll Taxes 481.44

Reimbursed Travel 49.50

Total Payroll Expenses 5,330.94

**Women In Action**  
**Profit Loss**  
**January 1 - April 2, 2013**  
Jan 1 - Apr 2, 13

Printing and Postage	410.52
Professional Fees	1,488.75
Rent and Internet	891.00
Telephone and Communication	136.63
Total Operations	<u>11,895.79</u>

Program Expenses	
Education Programs	7,500.00
Scholarship Programs	-217.00
Total Program Expenses	<u>7,283.00</u>

Total Expense	<u>20,315.78</u>
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Net Ordinary Income	-15,720.78
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Other Income/Expense

Other Income

Interest Income	<u>7.23</u>
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Total Other Income	<u>7.23</u>
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Net Other Income	<u>7.23</u>
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Net Income	<u><u>-15,713.55</u></u>
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**Women In Action**  
**Profit Loss**  
**January - December 2012**

Jan - Dec 12

**Ordinary Income/Expense**

**Income**

Big Sky Resort Area Tax 8,915.77

**Direct Public Support**

**Foundations**

Restricted Contributions 56,000.00

Unrestricted Contributions 60,000.00

Total Foundations 116,000.00

Program Income 1,292.39

Total Direct Public Support 117,292.39

**Indirect Public Support**

**Contributions**

In-kind Contributions 10,600.00

Unrestricted Contributions 24,608.24

Total Contributions 35,208.24

Croquet Tournament 18,991.61

Camp Angel 4,225.00

Total Fundraising Income 23,216.61

Total Indirect Public Support 77,416.46

Total Income 203,624.62

Gross Profit 203,624.62

**Expense**

Attorney 9,400.00

Depreciation Expense 305.00

**Fundraising Expenses**

Camp Angel - Other 249.50

Total Camp Angel 249.50

**Croquet Tournament**

Advertising 871.20

Catering/drinks/food 0.00

Equipment Rental -200.00

Event Supplies 589.04

Invitations/thank yous/mailings 1,042.43

management/music/contract labor 6,644.72

Postage & Supplies 54.00

Total Croquet Tournament 9,001.39



**Women In Action**  
**Profit Loss**  
**January - December 2012**  
Jan - Dec 12

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Total Fundraising Expenses	9,250.89
Operations	
Accounting	3,211.94
Banking	127.41
Board Member Expense	231.61
Dues and Memberships	442.90
Insurance	1,400.00
Marketing	
Advertising	1,831.26
Promotional Expense	148.90
Website	1,400.00
Total Marketing	<u>8,794.02</u>
Office Expenses	1,502.52
Payroll Expenses	
Director Salary	17,300.00
Payroll Taxes	
Medicare - Employer	250.85
MT Unemployment	445.22
Social Security - Employer	1,039.12
Workmen's Comp	593.14
Total Payroll Taxes	<u>19,628.33</u>
Reimbursed Travel	<u>469.50</u>
Total Payroll Expenses	<u>38,900.35</u>
Permits and Licenses	15.00
Postage and Delivery	683.62
Printing and Postage	2,533.97
Professional Development	345.46
Rent and Internet	3,564.00
Telephone and Communication	<u>555.16</u>
Total Operations	<u>62,307.96</u>

**Women In Action**  
**Profit Loss**  
**January - December 2012**  
Jan - Dec 12

Program Expenses	
Counseling Programs	
School Counseling	10,472.07
Community Counseling	7,571.97
Total Counseling Programs	<u>18,044.04</u>
Medical Services	459.39
Total Counseling and Health Programs	<u>18,503.43</u>
Scholarship Programs	
Summer/Winter Camp Scholarships	19,667.17
Total Scholarship Programs	<u>19,667.17</u>
Winter Camp Scholarships	
Winter Camp Scholarships	2,926.40
Total Winter Camp Scholarships	<u>2,926.40</u>
Program Expenses - Other	565.00
Total Program Expenses	<u>41,662.00</u>
Parent Liaison Program	
Parent Liaison Program	10,000.00
Total Parent Liaison Program	<u>10,000.00</u>
Total Expense	<u>132,925.85</u>
Net Ordinary Income	70,698.77
Other Income/Expense	
Other Income	
Interest Income	33.06
Total Other Income	<u>33.06</u>
Net Other Income	<u>33.06</u>
Net Income	<u><u>70,731.83</u></u>

**Women In Action**  
**Budget vs. Actual**  
January 1 - April 2, 2013

	Jan 1 - Apr 2, 13	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Direct Public Support			
Big Sky Resort Area Tax	0	667	667
Total Direct Public Support	0	667	667
Indirect Public Support			0
Contributions			0
Restricted Contributions	0	1,050	1,050
Unrestricted Contributions	3,995	3,333	-662
Total Contributions	3,995	4,383	388
Fundraising Income			0
Camp Angel	600	0	-600
Total Fundraising Income	600	0	-600
Total Indirect Public Support	4,595	4,383	-212
Total Income	4,595	5,050	455
Gross Profit	4,595	5,050	455
Expense			0
Croquet Tournament			0
Event Supplies	21	0	-21
Total Croquet Tournament	21	0	-21
Ladies Ski and Apres Event			0
Event Supplies	322	800	478
Food and beverage	794	1,000	206
Total Ladies Ski and Apres Event	1,116	1,800	684
Operations			0
Advertising	785	775	-10
Board Member Development	2,165	2,293	128
Board Member Expense	34	0	-34
Dues and Memberships	140	140	0
Office Expenses	511	583	73
Other	4	0	-4
Payroll Expenses			0
Director Salary	4,800	5,324	524
Payroll Taxes			0
Medicare - Employer	70	78	8
MT Unemployment	114	128	13

**Women In Action**  
**Budget vs. Actual**  
January 1 - April 2, 2013

	Jan 1 - Apr 2, 13	Budget	\$ Over Budget
Social Security - Employer	298	331	33
Workmen's Comp	0	124	124
<b>Total Payroll Taxes</b>	<b>481</b>	<b>661</b>	<b>179</b>
Reimbursed Travel	50	153	104
<b>Total Payroll Expenses</b>	<b>5,331</b>	<b>6,138</b>	<b>807</b>
Printing and Postage	411	1,071	661
Professional Fees	1,489	1,694	205
Rent and Internet	891	1,407	516
Telephone and Communication	137	143	6
<b>Total Operations</b>	<b>11,896</b>	<b>14,245</b>	<b>2,349</b>
<b>Program Expenses</b>			<b>0</b>
Education Programs	7,500	10,000	2,500
Mental Health Programs	0	4,827	4,827
Camp Scholarship Programs			0
Other	-217	0	217
<b>Total Camp Scholarship Programs</b>	<b>-217</b>	<b>0</b>	<b>217</b>
<b>Total Program Expenses</b>	<b>7,283</b>	<b>14,827</b>	<b>7,544</b>
<b>Total Expense</b>	<b>20,316</b>	<b>30,871</b>	<b>10,555</b>
<b>Net Ordinary Income</b>	<b>-15,721</b>	<b>-25,821</b>	<b>-10,100</b>
<b>Other Income/Expense</b>			<b>0</b>
Other Income			0
Interest Income	7	0	-7
<b>Total Other Income</b>	<b>7</b>	<b>0</b>	<b>-7</b>
<b>Net Other Income</b>	<b>7</b>	<b>0</b>	<b>-7</b>
<b>Net Income</b>	<b>-15,714</b>	<b>-25,821</b>	<b>-10,108</b>

**Women In Action**  
**Budget vs. Actual**  
January - December 2012

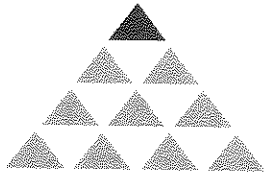
	Jan - Dec 12	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Direct Public Support			
Big Sky Resort Area Tax	8,916	20,000	11,084
Foundations			
Restricted Contributions	56,000	46,500	-9,500
Unrestricted Contributions	60,000	0	-60,000
Program Income	1,292	500	-792
Total Direct Public Support	126,208	67,000	-59,208
Indirect Public Support			0
Contributions			0
In-kind Contributions	10,600	3,000	-7,600
Unrestricted Contributions	24,608	49,000	24,392
Croquet Tournament	18,992	18,390	-602
Camp Angel	4,225	4,000	-225
Total Fundraising Income	4,225	4,000	-225
Total Indirect Public Support	62,650	78,390	15,740
Total Income	188,858	145,390	-43,468
Gross Profit	188,858	145,390	-43,468
<b>Expense</b>			
Attorney	9,400	3,000	-6,400
Depreciation Expense	305	200	-105
Fundraising Expenses			0
Camp Angel	250	250	1
Croquet Tournament			0
Advertising	871	600	-271
Catering/drinks/food	0	2,000	2,000
Equipment Rental	-200	3,000	3,200
Event Supplies	589	1,500	911
Invitations/thank yous/maillings	1,042	900	-142
management/music/contract labor	6,645		-6,645
Misc	0	100	100
Postage & Supplies	54		-54
Total Croquet Tournament	9,251	8,350	-901
Total Fundraising Expenses	19,205	11,800	-7,405
Operations			0
Accounting	3,212	2,200	-1,012

**Women In Action**  
**Budget vs. Actual**  
January - December 2012

	Jan - Dec 12	Budget	\$ Over Budget
Banking	127	30	-97
Board Member Expense	232	500	268
Dues and Memberships	443	300	-143
Insurance	1,400	320	-1,080
Marketing			0
Advertising	1,831	3,719	1,888
Promotional Expense	149	400	251
Website	1,400	800	-600
Total Marketing	8,794	8,269	-525
Office Expenses	1,503	1,050	-453
Payroll Expenses			0
Director Salary	17,300	14,526	-2,774
Payroll Taxes			0
Medicare - Employer	251	198	-53
MT Unemployment	445	342	-103
Social Security - Employer	1,039	900	-139
Workmen's Comp	593	498	-95
Total Payroll Taxes	19,628	16,464	-3,164
Reimbursed Travel	470	600	131
Total Payroll Expenses	38,900	32,640	-6,261
Permits and Licenses	15	20	5
Postage and Delivery	684	776	92
Printing and Postage	2,534	2,196	-338
Professional Development	345	750	405
Rent and Internet	3,564	3,564	0
Telephone and Communication	555	600	45
Total Operations	62,308	53,215	-9,093
Program Expenses			0
Mental Health program	18,044	18,872	828
Education program	10,000	10,000	0
Medical Services	459	2,000	1,541
Camp Scholarship program	22,594	24,000	1,406
Other program expenses	565	8,150	7,585
Total Program Expenses	51,662	63,022	11,360
Total Expense	142,881	131,237	-11,644
Net Ordinary Income	45,977	14,153	-31,824
Other Income/Expense			0
Other Income			0

**Women In Action**  
**Budget vs. Actual**  
**January - December 2012**

	<u>Jan - Dec 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Interest Income	33		-33
Total Other Income	33		-33
Net Other Income	33	0	-33
Net Income	46,010	14,153	-31,857



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

**Applicant's Official Name:** Big Sky Resort Association DBA / Big Sky Chamber of Commerce

**Project Name:** 2013/2014 Program Application

**Project Start Date:** July 1, 2013 **Project Completion Date:** June 30, 2014

**Representative:** David O'Connor

**Address:** P.O. Box 160100, Big Sky, MT 59716

**Telephone:** 406-995-3000 **Email:** kitty@bigskychamber.com

**Total Funds Requested** \$ 597,000

**State your estimated payment request schedule for the coming year; amounts should total funds requested.  
Please enter dollar amounts.**

	July '13	Aug '13	Sep '13	Oct '13	Nov '13	Dec '13
Payment Request	\$104,000	39,000	25,000	25,000	25,000	25,000
	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14
Payment Request	\$24,000	24,000	22,000	23,000	172,000	89,000

**I certify that the application and its attachments are correct to the best of my knowledge.**

David O'Connor  
**Signature**

David O'Connor  
**Printed Name**

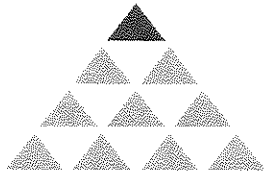
Chairman of the Board  
**Title (Board Chair or Governing Officer)**

4-3-13  
**Date**

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# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

- 1) **Provide a description of the entity and the Mission Statement. (200 words max)**  
**State the entity's tax status/legal identity and when it was initiated.**  
**Unless previously provided to the resort tax office, please include a copy of the Articles of Incorporation.**

The Big Sky Chamber of Commerce supports the development of a world-class resort community as Montana's premier location to work, live and play.

The Chamber is a nonprofit membership organization that represents more than 350 businesses and individuals. There are two primary functions of the Chamber of Commerce:

- To serve as a leader in the area of economic development for the greater Big Sky area.
- To operate and maintain a welcome center with free visitor information services.

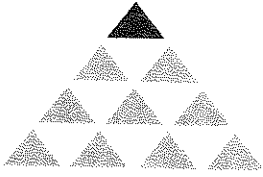
The Big Sky Chamber of Commerce was created in April, 1994 as the Big Sky Resort Association. Since its inception, the Chamber has worked to improve and enhance business opportunities, *honoring the old adage "business will be better or it will be gone."*

The Chamber addresses community development as the sum of all experiences that "net" out in the end...in other words, making the product (Big Sky) better. Support of the business community is strategic and meant to "net" out with increased visitor activity through the development of summer as a second season with increased length of stay and increased per person spending

- 2) **Provide a complete description of the project including its purpose, objectives and goals. The information provided here should be specific regarding what the entity is requesting to be funded by resort tax. (400 words max)**

The purpose of Chamber of Commerce is to conduct business development programs that support working, living and playing in Big Sky Montana. Successful economic development blends long term initiatives and immediate actions. This project application request is the first step for implementing immediate actions designed to kick-start a sustainable destination development strategy and long term initiatives to improve tourism product delivery, rebuild the economy and create wealth for all businesses and residents in Big Sky. The Chamber's program of work for the next fiscal year will build upon critical investments in branding and infrastructure with an eye toward supporting diversity in key industry sectors such as housing, retail, dining and entertainment. Our primary objective is to increase sales for local businesses which will in-turn, increase resort and bed tax collections. To accomplish our objective, the Chamber is requesting funding to implement a four-pronged approach that includes:

- \$25,000 to conduct primary research to benchmark key market attributes and develop a long-range development strategy.



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

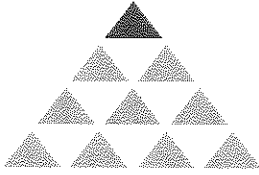
## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

- \$80,000 to fund professional assistance to create a mechanism to support expanded housing options for year-round residents.
- \$130,000 to for operations capturing more visitor traffic with robust welcome center operations and \$350,000 to create a true gateway experience with the construction of an entryway monument.
- \$12,000 for enhancement and maintenance of the public built environment at the gateway to our community.

There are only three things that can happen to a local economy; expansion, stagnation or contraction. The goal of the Chamber is to overcome stagnation and encourage expansion. When the “product” improves, business, residents and visitors benefit.

The Chamber’s application is informed by the following top five goals, as articulated in their long range vision to develop a world-class destination experience:

1. Create a Five Year Plan for Big Sky Chamber of Commerce programming.
2. Acquire and develop a community entrance and permanent welcome center location at our gateway.
3. Increase Chamber of Commerce private sector funding from local business investments.
4. Build upon summer season increases in visitation and sustain a true second season business environment for all Big Sky merchants.
5. Initiate a Big Sky Leadership entity to serve as a beacon for community progress.



**RESORT TAX**

— BUILDING BIG SKY SINCE 1992 —

## **2013-2014 APPLICATION FOR RESORT TAX FUNDS**

**3) Is the project within the resort tax district? (25 words max)**

Yes.

**Please note: Not every project will fulfill questions #4 through #8. Applications will not be rated on the ability to fulfill multiple questions.**

**Does the entity and/or project...**

**4) Benefit the community at large including residents, visitors and tax collectors/the business community? (50 words max)**

Yes. The Chamber is the primary economic development organization with staff dedicated to business retention and expansion in key industry sectors which collect resort tax. Improved access to diverse offerings of entertainment, recreation, retail and dining also improves the quality of life for local residents.

**5) Promote tourism and development, help make Big Sky a world class community and increase resort tax revenue? (50 words max)**

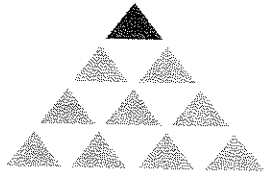
Yes. The Chamber is addressing increasingly demanding consumers that expect more than Big Sky delivers. For example, a storefront inventory in the "meadow area" reveals a trend toward weak product delivery for our destination experience. Seventeen storefronts are empty, 47 storefronts are occupied with service products and 33 are truly resort tax generators.

**6) Support or improve critical infrastructure, public health, safety and/or welfare in the community? (50 words max)**

Yes. Anecdotal evidence suggests nearly 50% of the guests at the Big Sky Welcome Center did not know about area lodging and amenities. Many visitors did not know Big Sky was a place. Our entryway project will help travelers know there is only one Big Sky...and it is a place to stay and play!

**7) Involve collaboration among entities in the community to meet common goals? (100 words max)**

Yes. By the nature of its business model, the Chamber creates community and collaboration. Nearly 350 local businesses and individuals pay dues to the Chamber because they want to support the programs and policies the Chamber champions. The Chamber uses financial resources to provide free information to visitors, supports business site selection professionals, generates leads to real estate professionals, provides free maps, planning services for group tours, weddings and family reunions and operates a welcome center. The welcome center hosts town hall gatherings and provides space for the Crail Ranch Annex. In short, the



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

Chamber is common-unity (community).

8) Fill a community need not currently or adequately being satisfied? (50 words max)

Yes. The Chamber is the only organization equipped to provide complete visitor services at their welcome center and through on-line information services. The Chamber has also accepted the responsibility of economic development and technical infrastructure projects.

Provide the following financial documents:

9) Copy of the entity's complete operating budget for the period 07/01/13 through 06/30/14. If your fiscal year runs on a calendar year, please provide segments of your budget covering this specified time period.

10) Organization's Profit and Loss Report, Budget vs. Actual Report and Balance Sheet from your previous completed fiscal year and current fiscal year to date.

11) For applicants with mill levy authority please provide the following:

- a. A map of your district's boundaries
- b. The current taxable value of your district
- c. If applicable, the current mill levy rate
- d. Using the information above, provide a detailed budgetary breakdown of the potential tax burden per \$100,000 value, for property owners within your district if mill levy authority would be used to fund this project rather than resort tax funds.



## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

Total budget for the year the entity is requesting funding \$ 597,000

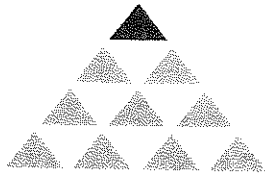
What percentage of the above budget is the entity requesting from resort tax? 65.3 %

### Organizational Budget for 2013-2014

PRINCIPLE	ITEM	AMOUNT
Revenue	Private Donor Contributions Total (membership dues)	146,500
	Private Donor Contributions In-kind (not including volunteer time)	60,000
	Public Grants	597,000
	Fundraising Events	28,552
	Other MTOT Admin/OPS support	81,650 64,681
	Total Revenue	918,383
Expenses	Personnel (not including volunteer time)	220,000
	Operations	166,240
	Programming	526,700
	Other (suspense)	1,300
	Total Expenses	914,240
Income	Net Income	2,843

Capital Reserves	On Hand Restricted	
	On Hand Unrestricted	
	Goal	

Other Description: Advertising in the Official Visitor Guide, welcome center lobby, web site listing, etc.



# RESORT TAX

— BUILDING BIG SKY SINCE 1992 —

## 2013-2014 APPLICATION FOR RESORT TAX FUNDS

### Cash Flow 3-Yr Requirement

ITEM	2013	2014	2015	TOTAL
Personnel	220,000	228,800	237,952	686,752
Operations	143,620	147,928	152,365	443,913
Programming	200,895	230,000	238,000	668,895
Capital Expenditures	350,000	80,000	180,000	610,000
Other (MTOT Ops/Admin Support)	-64,681	-66,621	-68,619	199,921
RESORT TAX	-597,000	390,000	490,000	1,477,000
Total Cash Flow for 3-Years	252,834	230,107	249,698	732,639

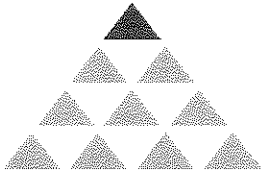
Describe financial increases and decreases and the projects for which resort tax funds may be requested.

### 2013

\*It is important to note that the Chamber expenses related to personnel and operations will be offset by funds from the Montana Office of Tourism and Yellowstone Country regional marketing grants. The operations of the welcome center in Big Sky are very robust. As a result, the Chamber is eligible to tap funds specifically dedicated to staffing and operating a welcome center. These funds are available because the Chamber created a strong summer visitation increase from July through September 30, 2012. These funds are noted as a negative number and offset gross personnel and operation costs.

\*The Chamber is requesting \$130,000 for operations and administration of the welcome center and visitor services. This number supports year-round programs conducted by 4 FTE professional employees and 2.5 FTE seasonal travel counselors

\*The large capital expenditure of \$350,000 noted above is related to a Big Sky entryway monument at the community gateway US 191/HWY 64. This is a one-time expense that will be enhanced with additional amenities in FY 14 and 15. The project will also require some ongoing maintenance, utilities and insurance. Additionally, in-kind technical assistance valued at \$60,000 has been offered for project management in 2013.



**RESORT TAX**

— BUILDING BIG SKY SINCE 1992 —

## **2013-2014 APPLICATION FOR RESORT TAX FUNDS**

\*The Chamber is also requesting \$25,000 for primary research to benchmark current product delivery and product expectations and customer profiles. This research will help the Chamber develop an economic development plan to support the goal of delivering a world-class experience “worthy of a standing ovation”.

\*Successful economic development efforts will hinge upon building capacity in the housing market and creating partnerships. Lower housing price points are necessary to retain year-round residents as owner/operators for business start-ups as well as an increased workforce to support a multi-dimensional, multi-season economy with higher sales per square foot in retail, dining and entertainment industry sectors. Therefore, the Chamber is requesting \$80,000 to fund technical assistance to develop an economic development district, infrastructure bank or housing authority – final legal status and structure is yet to be determined. Nearly 20 community leaders have come together as a steering committee to support this effort.

\*A sinking fund request of \$12,000 is being suggested for repair and replacement of damaged wayfinding and lighting equipment. The Chamber will contract for liability insurance; however replacement cost insurance is cost prohibitive and not prudent, based on risk factors.

### **2014**

The Chamber will utilize market intelligence gleaned from primary research to implement a business recruitment strategy. Support for community development and visitor services will continue to be the cornerstone for Chamber programs as well as a key economic development tool for business retention. With a solid plan in place, the Chamber will be in a better position to pursue grant opportunities. Capital expenditures anticipated in 2014 include a grant matching fund reserve.

Additionally, the Chamber will continue to implement a long range infrastructure enhancement strategy to maintain a high quality destination experience for visitors and residents alike. They will work to develop a winning project plan to tap state tourism infrastructure funds and apply and utilize those funds to implement a master plan in 2015. The goal will be to enhance the entryway monument and leverage efforts to create a true gateway experience for our visitors.

As noted in question five, 17 out of 100 storefronts in the “meadow area” are vacant. More alarming, commercial space is undervalued to a point where service providers are the majority of businesses utilizing ground floor, street facing entertainment, dining and retail locations. Funds in the programming cash flow analysis will be earmarked for recruitment efforts.

### **2015**

Success breeds success, therefore in 2015, an anticipated major enhancement at the gateway to the community is anticipated. Recruitment efforts will still be necessary and are accounted for in personnel and programming costs.

Big Sky Chamber of Commerce  
Profit & Loss Budget vs. Actual  
July 1, 2012 through March 18, 2013

Ordinary Income/Expense Income	TOTAL				2013-2014 Budget
	Jul 1, '12 - Mar 18, 13	Budget	\$ Over Budget		
180 · SPONSORSHIP REVENUE - Other	0.00	0.00	0.00		0.00
Total 180 · SPONSORSHIP REVENUE	0.00	0.00	0.00		0.00
165 · DONATIONS					
165 · DONATIONS - Other	0.00	0.00	0.00		0.00
Total 165 · DONATIONS	0.00	0.00	0.00		0.00
49900 · Uncategorized Income	0.00	0.00	0.00		0.00
170 · PROMOTIONAL REVENUES					
171 · Travel Planner Advertising	0.00	0.00	0.00		0.00
172 · Promotional Advertising	0.00	0.00	0.00		0.00
173 · Mailing List Sales	0.00	500.00	-500.00		500.00
174 · Seminar Income	0.00	0.00	0.00		0.00
175 · Business Expo	0.00	0.00	0.00		0.00
176 · Leads sales	0.00	200.00	-200.00		200.00
170 · PROMOTIONAL REVENUES - Other	0.00	0.00	0.00		0.00
178 · Map Advertising	1,603.00	1,500.00	103.00		3,000.00
Total 170 · PROMOTIONAL REVENUES	1,603.00	2,200.00	-597.00		3,700.00
190 · OTHER INCOME					
190 · OTHER INCOME - Other	0.00	0.00	0.00		0.00
191 · Interest income	152.32	0.00	152.32		152.00
192 · Miscellaneous Income	494.39	494.00	0.39		500.00
190.1 · Rental Income	500.00	0.00	500.00		900.00
193 · Rebates/Dividends	2,677.27	2,677.00	0.27		0.00
Total 190 · OTHER INCOME	3,823.98	3,171.00	652.98		1,552.00
120 · BSA/ BIG SKY LODGING PARTNERS					
125 · Administrative Support	0.00	0.00	0.00		0.00
120 · BSA/ BIG SKY LODGING PARTNERS - Other	38,000.00	38,000.00	0.00		0.00



Big Sky Chamber of Commerce  
Profit & Loss Budget vs. Actual  
July 1, 2012 through March 18, 2013

	TOTAL			
	Jul 1, '12 - Mar 18, 13	Budget	\$ Over Budget	2013-2014 Budget
Total 120 · BSA/ BIG SKY LODGING PARTNERS	38,000.00	38,000.00	0.00	0.00
130 · FUNDRAISING EVENTS				
Antique Show	0.00	0.00	0.00	0.00
130.1 · Fundraising Events - Other	0.00	900.00	-900.00	0.00
139 · Adds In Lobby	0.00	4,500.00	-4,500.00	9,000.00
130 · FUNDRAISING EVENTS - Other	0.00	0.00	0.00	0.00
137 · Additional Website Listing	0.00	5,000.00	-5,000.00	5,000.00
138 · Official Visitor Guide	0.00	48,000.00	-48,000.00	50,000.00
135 Idea Exchange Sponsors	1,500.00	0.00	1,500.00	3,000.00
136 · Lighting Sponsorship	2,600.00	0.00	2,600.00	5,000.00
131 · Annual Golf Tournament	8,532.75	8,532.00	0.75	12,000.00
132 · Country Fair	55,588.08	55,588.00	0.08	0.00
Total 130 · FUNDRAISING EVENTS	68,220.83	122,520.00	-54,299.17	84,000.00
100 · MEMBERSHIP REVENUES				
100 · MEMBERSHIP REVENUES - Other	-295.00	0.00	-295.00	0.00
Business expo				7,000.00
103 · Membership Breakfast	0.00	0.00	0.00	0.00
104 · Associate Membership	0.00	0.00	0.00	0.00
101 · Annual Meeting	88.05	3,800.00	-3,711.95	5,000.00
102 · Business After Hours	900.00	1,200.00	-300.00	1,200.00
112 · Middlefork Membership	1,279.58	1,850.00	-570.42	1,400.00
In-Kind Mbrshp/Trade for Svcs.	1,293.33	0.00	1,293.33	1,300.00
108 · Headwaters Membership	1,595.00	0.00	1,595.00	1,600.00
110 · Lone Peak Platinum Membership	5,000.00	0.00	5,000.00	5,000.00
111 · Westfork Membership	5,673.20	3,400.00	2,273.20	7,000.00
107 · Andesite Membership	7,832.95	4,500.00	3,332.95	10,000.00
106 · Lone Moose Membership	9,900.00	5,000.00	4,900.00	12,000.00
109 · Lone Peak Membership	10,350.00	12,350.00	-2,000.00	10,000.00
105 · Meadow Membership	77,038.62	80,000.00	-2,961.38	85,000.00
Total 100 · MEMBERSHIP REVENUES	120,655.73	112,100.00	8,555.73	146,500.00

Big Sky Chamber of Commerce  
Profit & Loss Budget vs. Actual  
July 1, 2012 through March 18, 2013

TOTAL				
	Jul 1, '12 - Mar 18, 13	Budget	\$ Over Budget	2013-2014 Budget
140 · GOVERNMENTAL SOURCES				
MTOT VIC program				5,000.00
141 · Yellowstone County	0.00	7,000.00	-7,000.00	8,000.00
140 · GOVERNMENTAL SOURCES - Other	0.00	0.00	0.00	0.00
153 · Resort Tax-Target Mkt Campaign	0.00	0.00	0.00	0.00
Resort Tax Economic Development				80,000.00
Technical Assistance/Primary Research				25,000.00
335.1 · Resort Tax - Publicity Campaign	0.00	0.00	0.00	0.00
334.5 · Resort Tax-Fulfillment Brochure	0.00	0.00	0.00	0.00
334.11 · Resort Tax - Direct Mail	0.00	0.00	0.00	0.00
157 · Resort Tax - Event promotion	0.00	0.00	0.00	0.00
154 · Resort Tax-Wayfinding	700.00	150,000.00	-149,300.00	12,000.00
160 · Resort Tax- Utilities	1,752.58	6,000.00	-4,247.42	10,000.00
155 · Resort Tax - Entry Monument	3,785.80	15,000.00	-11,214.20	350,000.00
156 · Resort Tax - Lighting	6,674.26	60,000.00	-53,325.74	5,000.00
142 B · CVB VIC Staffing	7,500.00	15,000.00	-7,500.00	16,500.00
143 CVB Marketing Coordinator	9,129.00	26,520.00	-17,391.00	29,000.00
158 · Resort Tax- Lease Hold Improve	11,114.18	11,000.00	114.18	5,000.00
142 A · Big Sky CVB Admin. support	16,094.25	21,400.00	-5,305.75	24,131.00
159 · Resort Tax- Rent	22,000.00	33,000.00	-11,000.00	33,000.00
148 · Resort Tax - Administrative	55,878.94	80,000.00	-24,121.06	80,000.00
152 · Resort Tax - Winter Campaign	155,241.52	217,500.00	-62,258.48	0.00
Total 140 · GOVERNMENTAL SOURCES	289,870.53	642,420.00	-352,549.47	662,631.00
Total Income	522,174.07	920,411.00	-398,236.93	918,383.00
Cost of Goods Sold				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.00
Total COGS	0.00	0.00	0.00	0.00
Gross Profit	522,174.07	920,411.00	-398,236.93	918,383.00

Big Sky Chamber of Commerce  
Profit & Loss Budget vs. Actual  
July 1, 2012 through March 18, 2013

TOTAL				
	Jul 1, '12 - Mar 18, 13	Budget	\$ Over Budget	2013-2014 Budget
Expense				
500 · EDUCATION				
505 · Business Expo	0.00	0.00	0.00	2,000.00
510 · Front Line Fam Trip	0.00	0.00	0.00	0.00
515 · Public Speakers/Seminars	0.00	0.00	0.00	0.00
520 · Superhost	0.00	300.00	-300.00	500.00
500 · EDUCATION - Other	0.00	0.00	0.00	0.00
Total 500 · EDUCATION	0.00	300.00	-300.00	2,500.00
Petty Cash	93.35	93.55	-0.20	0.00
400 · DUES TO OTHER ORGANIZATIONS				
410 · Dues-US Chamber of Commerce	0.00	0.00	0.00	0.00
415 · Dues-Montana Chamber Commerce	0.00	225.00	225.00	225.00
420 · Dues-Better Business Bureau	0.00	0.00	0.00	0.00
425 · TIA-Montana	0.00	0.00	0.00	0.00
400 · DUES TO OTHER ORGANIZATIONS - Other	0.00	0.00	0.00	0.00
DMAI Convention/Training				2,500.00
665.7 · TIA-Natl membership	0.00	0.00	0.00	2,000.00
405 · Dues-MACE	125.00	125.00	0.00	125.00
430 · West Fork Owners' dues	248.12	550.00	-301.88	550.00
427 · Voice of Tourism	500.00	500.00	0.00	500.00
440 · Northern Rocky Mountain Eco. De	1,000.00	1,000.00	0.00	1,000.00
402 · Blue Grouse Owner Dues	1,333.95	1,314.00	19.95	1,350.00
Total 400 · DUES TO OTHER ORGANIZATIONS	3,207.07	3,714.00	-506.93	8,250.00
900 · UTILITIES				
900 · UTILITIES - Other	0.00	10,000.00	-10,000.00	
915 · Water/Sewer	335.41	600.00	-264.59	600.00
910 · Garbage	452.18	600.00	-147.82	600.00
905 · Old Location Electricity	883.29	0.00	883.29	1,000.00
908 · New Location Electricity	4,210.24	0.00	4,210.24	9,000.00
Total 900 · UTILITIES	5,881.12	11,200.00	-5,318.88	11,200.00

Big Sky Chamber of Commerce  
Profit & Loss Budget vs. Actual  
July 1, 2012 through March 18, 2013

	TOTAL				
	Jul 1, '12 - Mar 18, 13	Budget	\$ Over Budget	2013-2014 Budget	
700 · FUNDRAISING					
705 · Annual Golf Tournament	5,659.44	5,659.00	0.44	5,700.00	
710 · Country Fair	6,680.21	7,180.00	-499.79	0.00	
Total 700 · FUNDRAISING	12,339.65	12,839.00	-499.35	5,700.00	
600 · EVENTS/ PUBLIC AFFAIRS					
632 · Events/ Public Affairs- Other	0.00	1,000.00	-1,000.00	1,000.00	
605 · Annual Meeting	0.00	3,800.00	-3,800.00	3,800.00	
630 · Public Events/Shows	0.00	0.00	0.00	0.00	
600 · EVENTS/ PUBLIC AFFAIRS - Other	54.00	0.00	54.00	0.00	
620 · Licenses & Fees	270.00	0.00	270.00	270.00	
627 Idea Exchange Meeting Cost	420.53	0.00	420.53	500.00	
625 · Meeting Expenses	540.10	400.00	140.10	400.00	
610 · Board Retreat					
610.1 · Visit Big Sky Facilitator	506.88	900.00	-393.12		
610 · Board Retreat - Other	1,488.00	1,488.00	0.00	1,500.00	
Total 610 · Board Retreat	1,994.88	2,388.00	-393.12	7,470.00	
615 · Event Funding- Rapier					
615 · Event Funding- Rapier - Other	40,000.00	40,000.00	0.00	0.00	
Total 615 · Event Funding- Rapier	40,000.00	40,000.00	0.00	0.00	
Total 600 · EVENTS/ PUBLIC AFFAIRS	43,279.51	47,588.00	-4,308.49	7,470.00	
200 · ADMINISTRATIVE					
Office Set-up Expense					
631 · Legal /Lease Expense	0.00	0.00	0.00	2,000.00	
635 · Rent/Mortgage	0.00	0.00	0.00	0.00	
638 · Info Center Closing Costs	0.00	0.00	0.00	0.00	
Office Set-up Expense - Other	0.00	0.00	0.00	0.00	
Total Office Set-up Expense	0.00	0.00	0.00	2,000.00	

Big Sky Chamber of Commerce  
Profit & Loss Budget vs. Actual  
July 1, 2012 through March 18, 2013

	TOTAL			
	Jul 1, '12 - Mar 18, 13	Budget	\$ Over Budget	2013-2014 Budget
200 · ADMINISTRATIVE - Other	0.00	0.00	0.00	0.00
201 · BSWB Loan Interest Payment	50.73	22.00	28.73	100.00
225 · Conferences				
RMS Management Services	0.00	0.00	0.00	0.00
225 · Conferences - Other	0.00	0.00	0.00	0.00
227 · Conference - MACE	0.00	0.00	0.00	400.00
228 · Institute	0.00	0.00	0.00	0.00
229 · NWCL Conference	0.00	0.00	0.00	0.00
230 · Registration Fees	0.00	0.00	0.00	0.00
232 Travel Reimbursement VIC and MACE training	0.00	800.00	-800.00	1,000.00
226 Conference Governors	280.00	900.00	-620.00	1,000.00
Total 225 · Conferences	280.00	1,700.00	-1,420.00	2,500.00
255 · Professional Fees				
256 · Accounting	0.00	2,000.00	-2,000.00	2,000.00
257 · Bookkeeping	0.00	0.00	0.00	0.00
258 · Legal Fees	175.00	0.00	175.00	500.00
255 · Professional Fees - Other	200.00	200.00	0.00	200.00
Total 255 · Professional Fees	375.00	2,200.00	-1,825.00	2,700.00
235 · Employee Benefits Program				
235 · Employee Benefits Program - Other	800.00	1,600.00	-800.00	1,600.00
236 · Group IRA	849.92	3,000.00	-2,150.08	4,800.00
Total 235 · Employee Benefits Program	1,649.92	4,600.00	-2,950.08	6,400.00
215 · Computers				
218 · Computer System Upgrades	0.00	2,000.00	-2,000.00	500.00
215 · Computers - Other	0.00	0.00	0.00	0.00
219 · Internet Connection Cost	19.98	1,200.00	-1,180.02	1,200.00
220 · Website hosting fee	692.42	1,000.00	-307.58	800.00
216 · Computer Database Program	999.75	1,068.00	-68.25	1,000.00

Big Sky Chamber of Commerce  
Profit & Loss Budget vs. Actual  
July 1, 2012 through March 18, 2013

	TOTAL			
	Jul 1, '12 - Mar 18, 13	Budget	\$ Over Budget	2013-2014 Budget
217 · Computer System Maintenance	1,805.87	2,500.00	-694.13	1,800.00
Total 215 · Computers	3,518.02	7,768.00	-4,249.98	5,300.00
265 · Travel Reimbursements				
267 · Director Meal	35.36	750.00	-714.64	600.00
268 · Director Lodging	54.64	750.00	-695.36	600.00
266 · Director Mileage	155.30	2,000.00	-1,844.70	2,000.00
269 · Employee Mileage	271.17	0.00	271.17	400.00
265 · Travel Reimbursements - Other	5,103.73	0.00	5,103.73	0.00
Total 265 · Travel Reimbursements	5,620.20	3,500.00	2,120.20	3,600.00
240 · Insurance				
240 · Insurance - Other	2,305.33	4,200.00	-1,894.67	4,200.00
242 · Group Health Insurance	3,575.50	7,000.00	-3,424.50	8,000.00
Total 240 · Insurance	5,880.83	11,200.00	-5,319.17	12,200.00
245 · Office Supplies				
249 · Interest Expense	0.00	150.00	-150.00	0.00
246 · Copies/Reproduction	869.40	650.00	219.40	1,000.00
245 · Office Supplies - Other	1,848.48	2,000.00	-151.52	2,000.00
248 · Telephone Expense	2,624.26	5,200.00	-2,575.74	5,200.00
247 · Postage (mailings)	2,701.86	5,400.00	-2,698.14	4,000.00
Total 245 · Office Supplies	8,044.00	13,400.00	-5,356.00	12,200.00
250 · Payroll Taxes				
251 · Payroll Expenses-Work Comp	1,072.08	2,500.00	-1,427.92	2,500.00
250 · Payroll Taxes - Other	7,993.96	16,220.00	-8,226.04	19,000.00
Total 250 · Payroll Taxes	9,066.04	18,720.00	-9,653.96	21,500.00
214 · Building Expenses				
214 · Building Expenses - Other	0.00	0.00	0.00	0.00
214.6 · Equipment	0.00	3,000.00	-3,000.00	0.00

Big Sky Chamber of Commerce  
Profit & Loss Budget vs. Actual  
July 1, 2012 through March 18, 2013

	TOTAL			2013-2014 Budget
	Jul 1, '12 - Mar 18, 13	Budget	\$ Over Budget	
214.5 · Furniture/Fixtures	0.00	2,500.00	-2,500.00	5,000.00
214.1 · Info Center Maintenance/Supplies	911.11	5,500.00	-4,588.89	3,500.00
214.3 · Property Taxes	1,164.51	2,400.00	-1,235.49	2,400.00
214.2 · Mortgage Interest/Principal	9,080.99	12,120.00	-3,039.01	12,120.00
214.7 · Lease Hold Improvements	9,195.90	11,000.00	-1,804.10	5,000.00
214.4 · Rent Information Center	30,250.00	36,000.00	-5,750.00	36,000.00
Total 214 · Building Expenses	50,602.51	72,520.00	-21,917.49	64,020.00
205 · Office Administration				
205 · Office Administration - Other	0.00	0.00	0.00	0.00
208 · Part Time Clerical	0.00	0.00	0.00	0.00
206 · Membership Manager				
206.1 · Membership Manager Commissions	275.13	6,000.00	-5,724.87	10,000.00
206 · Membership Manager - Other	10,410.22	23,000.00	-12,589.78	33,000.00
Total 206 · Membership Manager	10,685.35	29,000.00	-18,314.65	43,000.00
207 · VIC Admin Coordinator	14,399.96	26,668.00	-12,268.04	32,000.00
209 · Chamber/VIC Staff				
209 · Chamber/VIC Staff - Other	0.00	0.00	0.00	7,000.00
209.3 · VIC/Office Assistant Wages	5,235.50	12,000.00	-6,764.50	15,000.00
209.1 · Bookkeeper Wages	8,476.00	18,500.00	-10,024.00	20,000.00
209.2 · Marketing Specialist Wages	16,311.50	26,520.00	-10,208.50	33,000.00
Total 209 · Chamber/VIC Staff	30,023.00	57,020.00	-26,997.00	75,000.00
210 · Executive Director Expenses				
210 · Executive Director Expenses - Other	0.00	0.00	0.00	0.00
213 · Exec. Director Expenses- Other	0.00	5,200.00	-5,200.00	0.00
212 · Executive Director Salary	37,916.62	59,584.00	-21,667.38	70,000.00
Total 210 · Executive Director Expenses	37,916.62	64,784.00	-26,867.38	70,000.00
Total 205 · Office Administration	93,024.93	177,472.00	-84,447.07	220,000.00

Big Sky Chamber of Commerce  
Profit & Loss Budget vs. Actual  
July 1, 2012 through March 18, 2013

	TOTAL			
	Jul 1, '12 - Mar 18, 13	Budget	\$ Over Budget	2013-2014 Budget
Total 200 · ADMINISTRATIVE	178,112.18	313,102.00	-134,989.82	352,420.00
300 · ADVERTISING & PROMOTION				
303 · Public Relations firm	0.00	500.00	-500.00	0.00
300 · ADVERTISING & PROMOTION - Other	0.00	0.00	0.00	0.00
315 · Direct Flight Marketing	0.00	0.00	0.00	0.00
320 · Target Mkt. Campaign	0.00	0.00	0.00	0.00
443 · Kiosk Maintenance	0.00	0.00	0.00	2,000.00
332 · Official Visitor Guide	0.00	38,000.00	-38,000.00	38,000.00
370 · BSCC Stickers/Certificates	0.00	400.00	-400.00	400.00
375 · Membership Directories	0.00	400.00	-400.00	400.00
433.6 · Member to Member	0.00	0.00	0.00	500.00
385 · Website Marketing/Advertising	0.00	0.00	0.00	1,800.00
390 · Website design/maintenance	0.00	0.00	0.00	1,200.00
395 · Directory listings/advertising	0.00	0.00	0.00	0.00
396 · Economic Impact Study	0.00	250.00	-250.00	0.00
Longwoods Destination Research				25,000.00
406.5 · Publicity Campaign	0.00	0.00	0.00	2,500.00
414 · Relocation Guide	0.00	0.00	0.00	0.00
418 · Newsletter Expense	0.00	0.00	0.00	3,000.00
419 · Postcard mailings	0.00	0.00	0.00	0.00
428 · Press Trip Expenses	0.00	0.00	0.00	0.00
431 · Membership Forms	0.00	0.00	0.00	500.00
330 · Community & Infrastructure	31.99	0.00	31.99	80,000.00
310 · Photographic Library	92.70	0.00	92.70	0.00
355 · Membership Appreciation	94.00	0.00	94.00	2,000.00
365 · Newspaper Advertising	505.00	600.00	-95.00	300.00
305 · Wayfinding/ Signage	700.00	150,000.00	-149,300.00	12,000.00
380 · Print Advertising	1,446.18	1,446.00	0.18	1,000.00
340 · Map reprint	1,603.00	0.00	1,603.00	1,600.00
345 · Reg brand Campaign	2,980.00	2,980.00	0.00	2,500.00



Big Sky Chamber of Commerce  
Profit & Loss Budget vs. Actual  
July 1, 2012 through March 18, 2013

	TOTAL			
	Jul 1, '12 - Mar 18, 13	Budget	\$ Over Budget	2013-2014 Budget
307 · Lighting	5,687.91	60,000.00	-54,312.09	2,000.00
306 · Entry Monument	5,941.70	15,000.00	-9,058.30	350,000.00
325 · Winter Campaign	194,173.83	255,500.00	-61,326.17	0.00
Total 300 · ADVERTISING & PROMOTION	213,256.31	525,076.00	-311,819.69	526,700.00
Total Expense	456,169.19	913,912.55	-457,743.36	914,240.00
Net Ordinary Income	66,004.88	6,498.45	59,506.43	4,143.00
Other Income/Expense				
Other Income				
Telephone Dividend	0.00	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00	0.00
Other Expense				
Contingency	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Suspense	0.00	0.00	0.00	0.00
Memberships written-off	3,626.72	5,000.00	-1,373.28	1,300.00
Total Other Expense	3,626.72	5,000.00	-1,373.28	1,300.00
Net Other Income	-3,626.72	-5,000.00	1,373.28	-1,300.00
Net Income	62,378.16	1,498.45	60,879.71	2,843.00

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Accrual Basis

Big Sky Chamber of Commerce  
Profit & Loss  
July 2011 through June 2012

	Jul '11 - Jun 12
Ordinary Income/Expense	
Income	
100 · MEMBERSHIP REVENUES	
In-Kind Mbrshp/Trade for Svcs.	0.00
101 · Annual Meeting	3,115.00
102 · Business After Hours	1,100.00
105 · Meadow Membership	104,453.98
106 · Lone Moose Membership	11,961.25
107 · Andesite Membership	10,438.34
108 · Headwaters Membership	2,525.40
109 · Lone Peak Membership	15,812.50
110 · Lone Peak Platinum Membeship	5,000.00
111 · Westfork Membership	5,896.26
112 · Middlefork Membership	1,220.00
100 · MEMBERSHIP REVENUES - Other	-280.00
Total 100 · MEMBERSHIP REVENUES	161,242.73
120 · BSIA/ BIG SKY LODGING PARTNERS	40,500.00
130 · FUNDRAISING EVENTS	
131 · Annual Golf Tournament	11,625.00
132 · Country Fair	8,206.50
Total 130 · FUNDRAISING EVENTS	19,831.50
140 · GOVERNMENTAL SOURCES	
141 · Yellowstone Country	11,600.00
142 A · Big Sky CVB Admin. support	27,524.42
145 · Resort Tax - Print - map	2,117.50
151 · Resort Tax - Reg Brand Campaign	20,000.00
152 · Resort Tax - Winter Campaign	171,660.29
154 · Resort Tax-Wayfinding	33,000.00
157 · Resort Tax - Event promotion	12,000.00
Total 140 · GOVERNMENTAL SOURCES	277,902.21
170 · PROMOTIONAL REVENUES	
171 · Travel Planner Advertising	55.00
172 · Promotional Advertising	75.00
173 · Mailing List Sales	250.00
174 · Seminar income	643.00
175 · Business Expo	2,646.00
176 · Leads sales	237.60
Total 170 · PROMOTIONAL REVENUES	3,906.60
190 · OTHER INCOME	
191 · Interest income	4.24
192 · Miscellaneous Income	-6,000.00
193 · Rebates/Dividends	420.85
Total 190 · OTHER INCOME	-5,574.91
Total Income	497,808.13
Gross Profit	497,808.13
Expense	
Uncategorized Expenses	200.00
200 · ADMINISTRATIVE	
201 · BSWB Loan Interest Payment	183.91
205 · Office Administration	
206 · Membership Manager	32,771.24
209 · Chamber/VIC Staff	
209.1 · Bookkeeper Wages	3,689.00
209 · Chamber/VIC Staff - Other	19,280.97
Total 209 · Chamber/VIC Staff	22,969.97
210 · Executive Director Expenses	
211 · Contract Executive Director	240.00
212 · Executive Director Salary	26,812.50
Total 210 · Executive Director Expens...	27,052.50
Total 205 · Office Administration	82,793.71
214 · Building Expenses	

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Accrual Basis

Big Sky Chamber of Commerce  
Profit & Loss  
July 2011 through June 2012

	Jul '11 - Jun 12
214.1 · Info Center Maintenance/Supp...	1,480.09
214.2 · Mortgage Interest/Principal	3,386.43
214.3 · Property Taxes	2,192.45
Total 214 · Building Expenses	7,058.97
215 · Computers	
216 · Computer Database Program	1,945.77
217 · Computer System Maintenance	1,237.40
218 · Computer System Upgrades	0.00
219 · Internet Connection Cost	599.40
220 · Website hosting fee	406.94
Total 215 · Computers	4,189.51
225 · Conferences	
230 · Registration Fees	249.00
Total 225 · Conferences	249.00
235 · Employee Benefits Program	
236 · Group IRA	1,933.68
235 · Employee Benefits Program - O...	800.00
Total 235 · Employee Benefits Program	2,733.68
240 · Insurance	
242 · Group Health Insurance	5,496.14
240 · Insurance - Other	2,319.67
Total 240 · Insurance	7,815.81
245 · Office Supplies	
246 · Copies/Reproduction	1,018.73
247 · Postage (mailings)	4,514.01
248 · Telephone Expense	3,595.86
249 · Interest Expense	26.08
245 · Office Supplies - Other	1,121.65
Total 245 · Office Supplies	10,276.33
250 · Payroll Taxes	
251 · Payroll Expenses-Work Comp	2,635.00
250 · Payroll Taxes - Other	6,928.85
Total 250 · Payroll Taxes	9,563.85
255 · Professional Fees	
256 · Accounting	3,245.85
Total 255 · Professional Fees	3,245.85
265 · Travel Reimbursements	
266 · Director Mileage	581.30
267 · Director Meal	125.08
268 · Director Lodging	58.29
269 · Employee Mileage	679.45
265 · Travel Reimbursements - Other	1,349.18
Total 265 · Travel Reimbursements	2,793.30
Total 200 · ADMINISTRATIVE	130,903.92
300 · ADVERTISING & PROMOTION	
305 · Wayfinding/ Signage	0.00
307 · Lighting	0.00
310 · Photographic Library	250.00
325 · Winter Campaign	181,864.82
340 · Map reprint	8,478.05
345 · Reg brand Campaign	17,020.00
350 · Seminars	118.00
355 · Membership Appreciation	177.60
360 · Membership Banner	140.00
380 · Print Advertising	964.66
385 · Website Marketing/Advertising	860.00
390 · Website design/maintenance	484.70
395 · Directory listings/advertising	150.00
Total 300 · ADVERTISING & PROMOTION	210,507.83
400 · DUES TO OTHER ORGANIZATIONS	

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04/01/13  
Accrual Basis

Big Sky Chamber of Commerce  
Profit & Loss  
July 2011 through June 2012

	Jul '11 - Jun 12
402 · Blue Grouse Owner Dues	1,313.45
405 · Dues-MACE	125.00
415 · Dues-Montana Chamber Commerce	250.00
430 · West Fork Owners' dues	817.67
Total 400 · DUES TO OTHER ORGANIZAT...	2,506.12
500 · EDUCATION	
505 · Business Expo	2,384.09
510 · Front Line Fam Trip	87.55
515 · Public Speakers/Seminars	365.47
Total 500 · EDUCATION	2,837.11
600 · EVENTS/ PUBLIC AFFAIRS	
605 · Annual Meeting	6,647.61
615 · Event Funding- Rapier	
Summer Signature Event	12,000.00
615 · Event Funding- Rapier - Other	100.00
Total 615 · Event Funding- Rapier	12,100.00
620 · Licenses & Fees	448.61
625 · Meeting Expenses	712.27
630 · Public Events/Shows	300.00
600 · EVENTS/ PUBLIC AFFAIRS - Other	126.00
Total 600 · EVENTS/ PUBLIC AFFAIRS	20,334.49
700 · FUNDRAISING	
705 · Annual Golf Tournament	7,322.74
710 · Country Fair	5,827.41
Total 700 · FUNDRAISING	13,150.15
900 · UTILITIES	
905 · Old Location Electricity	2,695.63
915 · Water/Sewer	702.15
Total 900 · UTILITIES	3,397.78
Total Expense	383,837.40
Net Ordinary Income	113,970.73
Other Income/Expense	
Other Expense	
Depreciation	10,759.00
Memberships written-off	18,126.26
Suspense	0.64
Total Other Expense	28,885.90
Net Other Income	-28,885.90
Net Income	85,084.83

Big Sky Chamber of Commerce  
**Balance Sheet**  
As of June 30, 2012

	Jun 30, 12
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
BSW/ · Operating	17,352.53
FSB/ · Resort Tax Fund	30,359.70
Total Checking/Savings	47,712.23
Accounts Receivable	
Accounts Receivable	10,962.08
Total Accounts Receivable	10,962.08
Other Current Assets	
Undeposited Funds	225.00
Total Other Current Assets	225.00
Total Current Assets	58,899.31
Fixed Assets	
Accumulated Depreciation	-53,066.00
Building - Information Center	200,000.00
Equipment	18,976.05
Total Fixed Assets	165,910.05
<b>TOTAL ASSETS</b>	<b>224,809.36</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,986.59
Total Accounts Payable	1,986.59
Other Current Liabilities	
Payroll Liabilities	2,056.55
Simple IRA Payable	40.00
Total Other Current Liabili...	2,096.55
Total Current Liabilities	4,083.14
Long Term Liabilities	
Consolidated Loan	56,726.79
Total Long Term Liabilities	56,726.79
Total Liabilities	60,809.93
Equity	
Net Assets	78,914.60
Net Income	85,084.83
Total Equity	163,999.43
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>224,809.36</b>

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# Big Sky Chamber of Commerce Profit & Loss

04/01/13

Accrual Basis

July 1, 2012 through April 1, 2013

Jul 1, '12 - Apr 1, 13

## Ordinary Income/Expense Income

100 · MEMBERSHIP REVENUES	
In-Kind Mbrshp/Trade for Svcs.	1,293.33
101 · Annual Meeting	88.05
102 · Business After Hours	900.00
105 · Meadow Membership	77,748.62
106 · Lone Moose Membership	9,900.00
107 · Andesite Membership	8,827.95
108 · Headwaters Membership	1,595.00
109 · Lone Peak Membership	10,350.00
110 · Lone Peak Platinum Membeship	5,000.00
111 · Westfork Membership	5,673.20
112 · Middlefork Membership	1,464.58
100 · MEMBERSHIP REVENUES - Other	-295.00
Total 100 · MEMBERSHIP REVENUES	122,545.73
120 · BSIA/ BIG SKY LODGING PARTNERS	38,000.00
130 · FUNDRAISING EVENTS	
131 · Annual Golf Tournament	8,532.75
132 · Country Fair	55,588.08
135 · Housing Idea Sponsorship	1,500.00
136 · Lighting Sponsorship	4,200.00
Total 130 · FUNDRAISING EVENTS	69,820.83
140 · GOVERNMENTAL SOURCES	
142 A · Big Sky CVB Admin. support	16,094.25
142 B · CVB VIC Staffing	7,500.00
143 · Big Sky CVB Marketing Staff	9,129.00
148 · Resort Tax - Administrative	69,512.31
152 · Resort Tax - Winter Campaign	217,500.00
154 · Resort Tax-Wayfinding	700.00
155 · Resort Tax - Entry Monument	5,885.80
156 · Resort Tax - Lighting	6,893.86
158 · Restort Tax- Lease Hold Improve	11,254.18
159 · Resort Tax- Rent	30,250.00
160 · Resort Tax- Utilities	4,536.83
140 · GOVERNMENTAL SOURCES - Other	10.00
Total 140 · GOVERNMENTAL SOURCES	379,266.23
170 · PROMOTIONAL REVENUES	
178 · Map Advertising	1,603.00
Total 170 · PROMOTIONAL REVENUES	1,603.00
190 · OTHER INCOME	
190.1 · Rental Income	500.00
191 · Interest income	152.32
192 · Miscellaneous Income	494.39
193 · Rebates/Dividends	2,677.27
Total 190 · OTHER INCOME	3,823.98
Total Income	615,059.77
Gross Profit	615,059.77

## Expense

200 · ADMINISTRATIVE	
201 · BSWB Loan Interest Payment	50.73
205 · Office Administration	
206 · Membership Manager	
206.1 · Membership Manager Commiss...	1,151.60
206 · Membership Manager - Other	11,743.55
Total 206 · Membership Manager	12,895.15
207 · VIC Admin Coordinator	15,733.29
209 · Chamber/VIC Staff	
209.1 · Bookkeeper Wages	9,988.00
209.2 · Marketing Specialist Wages	16,311.50
209.3 · VIC/Office Assistant Wages	5,505.50
Total 209 · Chamber/VIC Staff	31,805.00

Big Sky Chamber of Commerce  
Profit & Loss  
July 1, 2012 through April 1, 2013

	Jul 1, '12 - Apr 1, 13
210 · Executive Director Expenses	
212 · Executive Director Salary	40,624.95
213 · Exec. Director Expenses- Other	289.67
Total 210 · Executive Director Expenses	40,914.62
Total 205 · Office Administration	101,348.06
214 · Building Expenses	
214.1 · Info Center Maintenance/Supplie	911.11
214.2 · Mortgage Interest/Principal	10,089.85
214.3 · Property Taxes	1,164.51
214.4 · Rent Information Center	30,250.00
214.7 · Lease Hold Improvements	9,195.90
Total 214 · Building Expenses	51,611.37
215 · Computers	
216 · Computer Database Program	999.75
217 · Computer System Maintenance	1,805.87
219 · Internet Connection Cost	19.98
220 · Website hosting fee	692.42
Total 215 · Computers	3,518.02
225 · Conferences	
226 · Conference - Governor's	280.00
230 · Registration Fees	100.00
Total 225 · Conferences	380.00
235 · Employee Benefits Program	
236 · Group IRA	931.16
235 · Employee Benefits Program - Other	800.00
Total 235 · Employee Benefits Program	1,731.16
240 · Insurance	
242 · Group Health Insurance	3,586.57
240 · Insurance - Other	2,305.33
Total 240 · Insurance	5,891.90
245 · Office Supplies	
246 · Copies/Reproduction	869.40
247 · Postage (mailings)	2,997.36
248 · Telephone Expense	2,847.13
249 · Interest Expense	11.61
245 · Office Supplies - Other	1,956.82
Total 245 · Office Supplies	8,682.32
250 · Payroll Taxes	
251 · Payroll Expenses-Work Comp	1,083.81
250 · Payroll Taxes - Other	8,562.15
Total 250 · Payroll Taxes	9,645.96
255 · Professional Fees	
258 · Legal Fees	175.00
255 · Professional Fees - Other	200.00
Total 255 · Professional Fees	375.00
265 · Travel Reimbursements	
266 · Director Mileage	155.30
267 · Director Meal	35.36
268 · Director Lodging	54.64
269 · Employee Mileage	271.17
265 · Travel Reimbursements - Other	5,103.73
Total 265 · Travel Reimbursements	5,620.20
Total 200 · ADMINISTRATIVE	188,854.72
300 · ADVERTISING & PROMOTION	
305 · Wayfinding/ Signage	700.00
306 · Entry Monument	5,941.70
307 · Lighting	5,687.91
310 · Photographic Library	92.70
325 · Winter Campaign	240,487.29

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Accrual Basis

Big Sky Chamber of Commerce  
**Profit & Loss**  
July 1, 2012 through April 1, 2013

	Jul 1, '12 - Apr 1, 13
330 · Community & Infrastructure	31.99
340 · Map reprint	1,603.00
345 · Reg brand Campaign	2,980.00
355 · Membership Appreciation	94.00
365 · Newspaper Advertising	505.00
380 · Print Advertising	1,446.18
300 · ADVERTISING & PROMOTION - Other	93.35
Total 300 · ADVERTISING & PROMOTION	259,663.12
400 · DUES TO OTHER ORGANIZATIONS	
402 · Blue Grouse Owner Dues	1,333.95
405 · Dues-MACE	125.00
427 · Voice of Tourism	500.00
430 · West Fork Owners' dues	248.12
440 · Northern Rocky Mountain Eco. De	1,000.00
400 · DUES TO OTHER ORGANIZATIONS - ...	0.00
Total 400 · DUES TO OTHER ORGANIZATIONS	3,207.07
600 · EVENTS/ PUBLIC AFFAIRS	
610 · Board Retreat	
610.1 · Visit Big Sky Facilitator	506.88
610 · Board Retreat - Other	1,488.00
Total 610 · Board Retreat	1,994.88
615 · Event Funding- Rapier	40,000.00
620 · Licenses & Fees	270.00
625 · Meeting Expenses	540.10
627 · Housing Exchange Meeting	420.53
600 · EVENTS/ PUBLIC AFFAIRS - Other	54.00
Total 600 · EVENTS/ PUBLIC AFFAIRS	43,279.51
700 · FUNDRAISING	
705 · Annual Golf Tournament	5,659.44
710 · Country Fair	6,605.21
Total 700 · FUNDRAISING	12,264.65
900 · UTILITIES	
905 · Old Location Electricity	883.29
908 · New Location Electricity	4,210.24
910 · Garbage	452.18
915 · Water/Sewer	335.41
Total 900 · UTILITIES	5,881.12
Total Expense	513,150.19
Net Ordinary Income	101,909.58
Other Income/Expense	
Other Expense	
Memberships written-off	4,659.24
Total Other Expense	4,659.24
Net Other Income	-4,659.24
Net Income	97,250.34



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Accrual Basis

Big Sky Chamber of Commerce  
**Balance Sheet**  
As of April 1, 2013

	Apr 1, 13
ASSETS	
Current Assets	
Checking/Savings	
BSW/ · Operating	58,862.95
FSB/ · Resort Tax Fund	45,769.77
Total Checking/Savings	104,632.72
Accounts Receivable	
Accounts Receivable	54,941.45
Total Accounts Receivable	54,941.45
Total Current Assets	159,574.17
Fixed Assets	
Accumulated Depreciation	-53,066.00
Building - Information Center	200,000.00
Equipment	19,876.04
Total Fixed Assets	166,810.04
TOTAL ASSETS	326,384.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	2,550.00
Total Accounts Payable	2,550.00
Other Current Liabilities	
Payroll Liabilities	4,386.49
Simple IRA Payable	1,471.16
Total Other Current Liabili...	5,857.65
Total Current Liabilities	8,407.65
Long Term Liabilities	
Consolidated Loan	56,726.79
Total Long Term Liabilities	56,726.79
Total Liabilities	65,134.44
Equity	
Net Assets	163,999.43
Net Income	97,250.34
Total Equity	261,249.77
TOTAL LIABILITIES & EQUITY	326,384.21