

BBBSBSC-FY21

FY21 Application for Funding

Big Brothers Big Sisters of Big Sky Co

Lander Bachert
15 S. 8th Ave
Bozeman, MT 59715

lander@bbbs-bigskycountry.org
O: 406-587-1216
M: 406-587-1216

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M: 406-587-1216

Application Form

Guidelines & Applications Tips

Guidelines:

- Please direct questions or concerns to Jenny Muscat, Operations Manager, at jenny@resorttax.org or 406-995-3234
- Please only provide the information requested within this application
 - Supplemental materials will not be accepted or included in the final board review
- Blackmail or bribery of staff or board members is strictly prohibited and will result in disqualification
- Please proofread your application for grammar and validate your data prior to submission
- When applicable, group themed initiatives into larger project/program requests
 - You can apply for funds for up to 8 projects/programs
 - Please group all operational (payroll, training, maintenance, etc) costs into 1 project and individually list capital projects or programs
- Avoid organizational jargon and use layman's terms to minimize follow up questions
- You may SAVE the application at any time and return to it
- Final submission happens upon clicking 'SUBMIT'
- **The deadline for applications is Thursday, April 30 @ 11:59pm (Mountain Time)**

Acknowledgement*

I have read and understand the instructions and guidelines for this application

Document Uploads:

You may be required to upload the following documents in this application. We recommend saving these files in one location on your computer for easy upload.

- 990 Form
- Auditor's Report
- Operating Budget Current Fiscal Year
- Profit & Loss Budget vs Actual Previous Fiscal Year
- Balance Sheet Previous Fiscal Year

You will be asked to download the '3-Year Financial Forecast' and complete both worksheets, 'Itemized Expenses & Revenues' *AND* 'Reserves & Cash Flow,' save and upload in the Financial Information section below.

Use the links below to download your preferred format. (We suggest using EXCEL as formulas are set to populate totals and percentages for you.)

- EXCEL (3-Year Financial Forecast)

- WORD (3-Year Financial Forecast)
- PDF (3-Year Financial Forecast)

Background Information

Please complete the following section with information about your organization:

Request Title*

Please enter your "'Organization Acronym"-FY21' in the following format. For example: *BSRAD-FY21*

BBBSBSC-FY21

Fees*

Does your organization charge any dues or fees? If yes please explain in the next question.

No

Explain Fees

If applicable, please explain any fees or dues your organization charges and what portion of your total revenue this accounts for:

FTE Count*

Please list the number of full-time employees in your organization. If you have none please enter 0:

6

PTE Count*

Please list the number of part-time employees in your organization. If you have none please enter 0:

4

Volunteer Count*

Please list the number of volunteers in your organization. If you have none please enter 0:

140

Future Personnel Growth*

Please explain any predicted 3-year growth to the numbers listed above (FTE, PTE, Volunteers). And explain if you anticipate Resort Tax funds will support this growth:

Our organization works to maintain 3% growth of participants per year, as mandated by national standards. Resort Tax funds will support this growth in program materials and salary support, however our program and mental health programming growth is influenced by school population as well as organizational structure.

Organizational Partnerships

Please explain any other organizations you have partnered with and provide details for any ongoing strategic partnerships:

We partner with YCCF, Moonlight Community Foundation, Big Sky Resort, dozens of local businesses, the National Council for Behavioral Health, Big Brothers Big Sisters of America--and we utilize these partnerships to provide exceptional resources and support for our participants and our staff.

Number of Projects/Programs*

How many projects/programs are you requesting Resort Tax funds for?

Applicants can apply for funds for up to 8 projects/programs. When applicable, please consider grouping themed initiatives into larger project/program requests.

1

For applicants with multiple projects please note that the application will expand and create additional project/program information sections for each project you are requesting funding for based upon the number entered above. Please enter your projects in order of highest to lowest priority as you complete the application.

Forecasted Request FY21*

In last year's application, what amount did you predict you would be requesting for this year (FY21)?

If you did not apply last year please enter 0.

Please reference question #5 "Total Cash Flow 3-Year Requirement" on last year's application to gather this data.

\$15,000.00

Total Funds Requested FY21*

Please enter the total amount of funds your organization is requesting for all projects/programs for this year (FY21):

Please ensure that all requests for all projects add up to this total, the form does not calculate a total for you.

\$15,000.00

Explain Variance

If applicable, please explain any differences in your current request vs the amount entered on last year's application:

State your estimated payment request schedule FY21. Amounts should add up to *Total Funds Requested FY21*.

For any month you are NOT requesting funds please enter 0.

Important: July 15, 2020, will be the first day a payment can be requested. Funding will not be available until a contract has been signed and the Award Orientation has been completed.

July 2020 Estimate*

\$1,250.00

August 2020 Estimate*

\$1,250.00

September 2020 Estimate*

\$1,250.00

October 2020 Estimate*

\$1,250.00

November 2020 Estimate*

\$1,250.00

December 2020 Estimate*

\$1,250.00

January 2021 Estimate*

\$1,250.00

February 2021 Estimate*

\$1,250.00

March 2021 Estimate*

\$1,250.00

April 2021 Estimate*

\$1,250.00

May 2021 Estimate*

\$1,250.00

June 2021 Estimate*

\$1,250.00

When projecting future requests, please ensure these numbers are as accurate as possible. While calculating these numbers keep the following in mind:

- Economic Growth
- Staffing Changes
- Changes in Community Needs

Future Funding Request FY22*

What is your forecasted Resort Tax request for FY22 (7/1/21-6/30/22)?

\$15,000.00

Future Funding Request FY23*

What is your forecasted Resort Tax request for FY23 (7/1/22-6/30/23)?

\$15,000.00

Mill Levy Authority*

Does your organization have mill levy authority?

No

Public Safety

Public Safety*

Does your organization provide a public service that responds to emergency calls?

No

Financial Information

Please complete the following questions and upload all available documents for your organization; if a document is not available please explain why:

3-Year Financial Forecast*

Please download the '3-Year Financial Forecast' and complete both worksheets: 'Itemized Expenses & Revenues' AND 'Reserves & Cash Flow.' And save the completed workbook, and upload your '3-Year Financial Forecast.' Use the links below to download your preferred format. (We suggest using EXCEL as formulas are set to populate totals and percentages for you.)

- EXCEL (3-Year Financial Forecast)
 - WORD (3-Year Financial Forecast)
 - PDF (3-Year Financial Forecast)
- 3-Year Financial Forecast (FY21).xlsx

990 Form

Please upload a copy of your organization's most recently completed 990 form. If you are unable to provide a 990 form, briefly explain why:

2019-06-30 Form 990 - Complete Copy (2) (1).pdf

Auditor's Report

Please upload a copy of your organization's most recently completed Auditor's Report. If you are unable to provide an Auditor's Report, briefly explain why:

BBBS Financial Statements FY18 - FINAL (1).pdf

Operating Budget Current Fiscal Year

Please upload a copy of your organization's complete operating budget for your current fiscal year. If you are unable to provide this document, briefly explain why:

2020 Budget - Sheet1.pdf

Profit & Loss | Budget vs Actual Previous Fiscal Year

Please upload a copy of your organization's Profit and Loss, Budget vs. Actual from your previous completed fiscal year. If you are unable to provide this document, briefly explain why:

Dec. 2019 YTD P&L.pdf

Balance Sheet Previous Fiscal Year

Please upload your organization's balance sheet from your previous completed fiscal year. If you are unable to provide your document, briefly explain why:

Dec 2019 Balance Sheet.pdf

Funding Sources*

Please explain your approach and sources for funding, including what part Resort Tax currently provides, among other funding sources. Additionally, describe your long-term plan to supplement Resort Tax Funds:

We are funded by a series of foundations, peer to peer fundraising, grants and fundraisers. Our resort tax ask this year accounts for less than 2% of our annual income, and provides the opportunity to develop rapport and relationships in the community as our program participants and community supports grow. With this growth and community engagement, we will continue to grow our supporter base to support the well being of youth programs while supplementing Resort Tax funds.

Strategic Plan/Long-Term Plan*

Does your organization have a strategic plan/long-term plan? If yes, please upload in the next question.

No

Strategic/Long-Term Plan Explanation

If your organization has a strategic/long-term plan please upload **ONLY** the executive summary/overview:

I.E 3 year plan, 5-year plan, etc...

Project/Program 1 Information

Please complete the following section pertaining to your organization's 1st priority project/program that you are requesting funds for. There will be subsequent sections to complete for organizations with multiple projects. Please enter your projects in order of highest to lowest priority as you complete the application.

Project/Program 1*

Please enter the name for your 1st priority project/program:

Youth Wellness

Amount Requested | Project/Program 1*

State the amount you are requesting for project/program 1:

\$15,000.00

Percent of Total | Project/Program 1*

What percent of your total ask does this project/program represent?

Please enter percentages as numbers only, special characters will not be accepted. I.E. 50% should be entered as 50.

100

Category | Project/Program 1*

Please select the category that best pertains to this project/program:

Community Development & Social Services

Category (Other) | Project/Program 1

If you selected "other" in the previous question, please explain the nature of your project/program:

Our Big Sky Strategies | Project/Program 1*

Please select which strategies outlined in the Our Big Sky Community Vision and Strategy this project/program is working to achieve. Select all that apply:

- Support high-quality community & emergency services
- Support & enhance social services
- Maintain & expand preventative healthcare services
- Preserve a cohesive, but distinct character throughout the community
- Work to become a sustainable & resilient community

Strategy Explanation | Project/Program 1*

Briefly explain how your project/program is meeting the needs of the strategies selected in the previous question:

Big Brothers Big Sisters of Big Sky Country (BBBS) is dedicated to supporting the young people of Big Sky through mental health education and support, one-to-one mentoring opportunities in school, and summer mentoring programs.

BBBS is certified to conduct trainings for teen Mental Health First Aid and are working with the school counselor to plan for the fall. All of our programming seeks to match youth with a professionally-trained mentor to help youth thrive and be their best self. We currently have three active programs (Bigs and Littles, STEM Sisters and Beyond School) in Big Sky that support our young people.

Our summer mentoring programs will be bi-weekly activities that the matches in Big Sky can attend to maintain their relationships throughout the summer. We will open our summer programming to community members to increase a sense of community and well-being among the young people of Big Sky.

Other Community Needs | Project/Program 1

If applicable, please explain any community needs or priorities that this project/program is assisting with that are not outlined in the Our Big Sky Plan:

[Unanswered]

Community Target Segment | Project/Program 1*

Identify the community target segment(s) that applies to this project/program. Please select all that apply. You can provide more explanation if needed in the next question:

Children/Families
Non-Profits
Year-Round Residents

More Detail Community Segment | Project/Program 1

If applicable, please provide more detail on your community target segment:

Youth Mental Health First aid will be available to all community members who work with, support or facilitate youth programs.

Schedule | Project/Program 1*

What is the schedule of this project/program? Select all that apply:

Ongoing
Annually Recurring

Schedule Explanation | Project/Program 1

If applicable, please provide more detail on the schedule of this program/project:

This project has three components, one is our in school program (STEM Sisters, Beyond School, Teen Mental Health First Aid, Buddies) that are annually reoccurring, Youth Mental Health First Aid is taught when needed or requested by the community.

Additional Operating Costs | Project/Program 1*

Will the outcome of this project result in a need for additional operating and maintenance costs? If yes, please explain in the next question.

No

Additional Operating Costs Explanation | Project/Program 1

If applicable, please provide more detail on how you plan to fund the additional operating and maintenance costs:

Goals | Project/Program 1*

What are the goals of this project/program and how will they be measured?

The goals of the program are to support as many of the young people in Big Sky as possible through Mental Health First Aid training and mentorships.

We will measure the outcomes through the successful completion of the TMHFA training of the students and their confidence in handling the challenging situations that arise during their teen years and beyond.

We will measure the successful outcome of the mentor programs through feedback from the Bigs, Littles, and the Littles' parents. We will also track the number of continuing matches showing the success the matches feel in their relationships.

Shared Goals & Collaboration | Project/Program 1*

Are you collaborating with any other organizations or partners on this project/program? If yes, please explain in the next question.

Yes

Shared Goals & Collaboration Explanation | Project/Program 1

If applicable, please explain any collaboration on this project/program with other organizations or partners and your shared goals:

As part of our work to support youth mental health, we are in two wider coalitions of organizations addressing mental health: The newly formed Mental and Behavioral Health Initiative organized by Bozeman Community Health and YCCF and the National Council for Behavioral Health. We also work with WIA, BSSD-72, YCCF, SPCF & MCF.

Community Outreach | Project/Program 1*

Please explain any community outreach that has led to the development of this project/program:

We work tirelessly to hear what our students need (connection and community and understanding of their own mental wellness) what parents need (an understanding of how young people's minds work, what is normal and what is a cause for concern) and what makes Big Sky stronger for its most vulnerable community members, our children.

Start Date | Project/Program 1*

07/01/2020

Completion Date | Project/Program 1*

06/30/2021

Additional Funding Sources | Project/Program 1*

Does your budget include any additional funding sources for this project/program, including any matches, assistance, or support you have received? If yes, please explain in the next question.

Yes

Additional Funding Sources Explanation | Project/Program 1

If applicable, please explain any additional funding sources for this project/program, including any matches, assistance, or support you have received:

We seek to support the Big Sky Community through our summer fundraiser and partnerships with, YCCF, Moonlight Community Foundation, AMB West, Spanish Peaks Community Foundation and WIA.

Fees & Revenue | Project/Program 1*

Are there any other fees or revenue associated with this project/program? If yes, please explain in the next question.

No

Fees & Revenue Explanation | Project/Program 1

If applicable, please explain any other fees or revenue associated with this project/program:

COVID-19

COVID-19*

What, if any, predicted impacts of COVID-19 will directly impact your operation and request?

As with any non-profit, we are working to overcome the economic strain of Covid-19 on our supporters, as well as how social distancing needs will impact our programs. We do anticipate that the psychological ramifications of this pandemic will be part of our participants' world for much longer than the physical virus. Our programs are built systemically to support the youth of our community from multiple facets to mitigate the residual trauma of Covid-19.

Application Verification & Summary

Community Messaging*

Please provide a brief description of your application for community messaging purposes:

Big Brothers Big Sisters of Big Sky Country is asking for assistance to support the young people of Big Sky through mental health education and support, one-to-one mentoring opportunities in school, and summer mentoring programs.

Please ensure that your application is complete, all calculations are accurate, and it has been proofread before submitting for Board review. [Once you select Submit you will no longer be able to edit your application.](#)

Completion*

Incomplete applications may not be considered for funding. It is the applicant's responsibility to provide all the information requested in the proper format by the application deadline.

I certify this application is complete and accurate

Date Submitted*

04/23/2020

Once you click 'SUBMIT', do not refresh the page. It may take a few moments to process the information and submit the application.

Staff Questions

Staff Questions for Applicant*

File Attachment Summary

Applicant File Uploads

- 3-Year Financial Forecast (FY21).xlsx
- 2019-06-30 Form 990 - Complete Copy (2) (1).pdf
- BBBS Financial Statements FY18 - FINAL (1).pdf
- 2020 Budget - Sheet1.pdf
- Dec. 2019 YTD P&L.pdf
- Dec 2019 Balance Sheet.pdf

*** Please be sure to complete both the
"Itemized Expenses & Revenues" AND "Reserves & Cash Flow" Worksheets.**

GLOSSARY OF TERMS

· **Full Time Equivalent (FTE):** A unit that indicates the workload of an *employed* person to makes workloads comparable across various contexts. Please use a 40-hour week as full time. For example, if your organization employs one person at 20 hours per week and hires an accountant for 10 hours per week the FTE is $\frac{3}{4}$. Likewise, if your organization employs two people at 40 hours per week each, hires a grant writer at 10 hours per week and a fundraiser at 10 hours per week the FTE is $2\frac{1}{2}$.

· **In-Kind:** Goods, services and transactions not involving money. For example, goods or services are exchanged for other goods or services with no monetary change. Another example, charitable giving in which, instead of giving money to buy goods and services, the goods and services themselves are given. Employee benefits such as a company car or gym membership would also be considered in-kind.

· **On Hand Restricted:** A reserve of money that can only be used for specific purposes and the purpose cannot be changed by the organization's board or director. For example, on hand restricted applies to contributions in which, donors indicated that the contributions must be used in a manner the donor has chosen.

· **On Hand Unrestricted:** A reserve of money given by a donor in which, the organization is free to use as they see fit. For example, when given a donation of unrestricted funds, the organization might allocate their use toward helping offset operating costs such as rent, labor costs and utility bills.

· **Capital Reserves Goal:** The ideal end result for a reserve of money that will specifically be used for capital investment projects or any other large and anticipated expense(s) that will be incurred in the future.

*** Please be sure to complete both the "Itemized Expenses & Revenues" AND "Reserves & Cash Flow" Worksheets.**

ITEMIZED EXPENSES AND REVENUES <i>(Include all organization projects and programs, not only those requesting resort tax funding)</i>	<i>Please enter the dates of your Organization's Current Fiscal Year below:</i> 01/01/2020 - 12/31/2020
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		Previous Fiscal Year (Budgeted)	Previous Fiscal Year (Actual)	Current Fiscal Year (Budgeted)	Next Fiscal Year Anticipated	% Change From Previous Fiscal Year	% of Total Revenue (Current Fiscal Year)	
Revenue	Resort Tax	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	#DIV/0!	2%	
	Other Public Grants	\$ 60,000.00	\$ 143,280.00	\$ 200,000.00	\$ 210,000.00	233%	29%	
	Private Donations (not including In-Kind)	\$ 65,000.00	\$ 64,500.00	\$ 90,000.00	\$ 90,000.00	38%	13%	
	Fundraising Events (Net Amount)	\$ 332,000.00	\$ 336,900.00	\$ 392,000.00	\$ 420,000.00	18%	56%	
	Dues & Fees	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0%	
	Other*		\$ 6,600.00			#DIV/0!	0%	
	Total		\$ 457,000.00	\$ 551,280.00	\$ 697,000.00	\$ 735,000.00	34%	100%
Expenses	Administration	Payroll	\$ 76,211.00	\$ 77,800.00	\$ 122,742.00	\$ 128,879.10	61%	18%
		Fundraising	\$ 99,400.00	\$ 101,400.00	\$ 112,700.00	\$ 113,000.00	13%	17%
		Marketing	\$ 9,000.00	\$ 16,000.00	\$ 10,000.00	\$ 12,000.00	11%	1%
	Operations/ Programming	Payroll	\$ 206,052.00	\$ 210,346.00	\$ 331,858.00	\$ 348,450.90	61%	49%
		Other	\$ 66,375.00	\$ 104,740.00	\$ 94,135.00	\$ 130,000.00	42%	14%
	Other**						#DIV/0!	0%
Total		\$ 457,038.00	\$ 510,286.00	\$ 671,435.00	\$ 732,330.00	47%	100%	
Capital Expenditures	Total	\$ 7,550.00	\$ 5,000.00	\$ 26,000.00	\$ 28,000.00	244%	N/A	
Income	Net Income	\$ (7,588.00)	\$ 35,994.00	\$ (435.00)	\$ (25,330.00)	-1644%	N/A	

Should total 100%

* Revenue Other: Program-Related Revenue

**Expenses Other:

***Explain Variances: Note that Previous Year Budget and Actual were for BBBS-Gallatin County. As of Jan 1, 2020 (Current FY) we merged with BBBS-Park and Sweet Grass Counties under Gallatin County's EIN and changed name to BBBS- Big Sky Country. The Current and Next FY increases account for this merge.

*** Please be sure to complete both the "Itemized Expenses & Revenues" AND "Reserves & Cash Flow" Worksheets.**

3-YEAR CASH FLOW

(Include all organization projects and programs, not only those requesting resort tax funding)

	Current 1/1/2020 - 12/31/2020	Year 2 1/1/2021 - 12/31/2021	Year 3 1/1/2022 - 12/31/2022	TOTAL
Payroll	\$ 454,600.00	\$ 477,330.00	\$ 501,196.50	\$ 1,433,126.50
Total # of FTE Personnel	8.25	9.00	9.00	N/A
Operations/Programming	\$ 94,135.00	\$ 130,000.00	\$ 130,000.00	\$ 354,135.00
Capital Expenditures	\$ 26,000.00	\$ 27,000.00	\$ 28,000.00	\$ 81,000.00
Total	\$ 574,735.00	\$ 634,330.00	\$ 659,196.50	\$ 1,868,261.50

RESERVES: Capital, Programming, and/or Operating

On Hand Restricted**	\$	160,000.00
On Hand Unrestricted**	\$	223,000.00
Goal (if currently no reserves)		

the restricted funds are in an Endowment to encourage the development of a perpetuity fund. We also have some funds organized to provide for specific towns in our service area, so that donors in Ennis, Livingsto

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

► **File a separate application for each return.**

► **Go to www.irs.gov/Form8868 for the latest information.**

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

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

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

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. BIG BROTHERS BIG SISTERS OF PARK AND SWEET GRASS COUNTIES	Employer identification number (EIN) or 81-0363544
	Number, street, and room or suite number. If a P.O. box, see instructions. 105 SOUTH 2ND STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LIVINGSTON, MT 59047	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ► LANDER BACHERT -----

Telephone No. ► 406-222-1930 Fax No. ► -----

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

1 I request an automatic 6-month extension of time until 5/15, 2020, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 20 ____ or
- tax year beginning 7/01, 2018, and ending 6/30, 2019.

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

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

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

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
 (except private foundations)

OMB No. 1545-1150

2018

Department of the Treasury
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 7/01, 2018, and ending 6/30, 2019

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C BIG BROTHERS BIG SISTERS OF PARK AND SWEET GRASS COUNTIES 105 SOUTH 2ND STREET LIVINGSTON, MT 59047	D Employer identification number 81-0363544 E Telephone number 406-222-1930 F Group Exemption Number
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G Accounting Method: Cash Accrual Other (specify) ▶ _____

H Check if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ WWW.BBBSPARKCOUNTY.ORG

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () ◀(insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 137,963.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received.....	1		73,398.	
	2 Program service revenue including government fees and contracts.....	2			
	3 Membership dues and assessments.....	3			
	4 Investment income.....	4			
	5 a Gross amount from sale of assets other than inventory.....	a			
	b Less: cost or other basis and sales expenses.....	5 b			
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a).....	5 c			
	6 Gaming and fundraising events:				
	a Gross income from gaming (attach Schedule G if greater than \$15,000).....	6 a			
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000).....	6 b	64,061.		
c Less: direct expenses from gaming and fundraising events.....	6 c	12,089.			
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c).....	6 d		51,972.		
	7 a Gross sales of inventory, less returns and allowances.....	7 a			
	b Less: cost of goods sold.....	7 b			
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a).....	7 c			
8 Other revenue (describe in Schedule O).....	See Schedule O		8	504.	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8.....	9		125,874.		
Expenses	10 Grants and similar amounts paid (list in Schedule O).....	10			
	11 Benefits paid to or for members.....	11			
	12 Salaries, other compensation, and employee benefits.....	12	107,094.		
	13 Professional fees and other payments to independent contractors.....	13	9,334.		
	14 Occupancy, rent, utilities, and maintenance.....	14			
	15 Printing, publications, postage, and shipping.....	15			
	16 Other expenses (describe in Schedule O).....	See Schedule O		16	34,377.
17 Total expenses. Add lines 10 through 16.....	17		150,805.		
18 Excess or (deficit) for the year (Subtract line 17 from line 9).....	18		-24,931.		
Net Assets	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return).....	19		-4,123.	
	20 Other changes in net assets or fund balances (explain in Schedule O).....	See Schedule O		20	10,000.
	21 Net assets or fund balances at end of year. Combine lines 18 through 20.....	21		-19,054.	

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2018)

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II.

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	12,359.	11,781.
23 Land and buildings		
24 Other assets (describe in Schedule O) See Schedule O		99.
25 Total assets	12,359.	11,880.
26 Total liabilities (describe in Schedule O) See Schedule O	16,482.	30,934.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	-4,123.	-19,054.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III.

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

		Expenses
28 <u>SITE-BASED AND COMMUNITY PROGRAMS</u>		
(Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>	28 a	80,878.
29 -----		
(Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>	29 a	
30 -----		
(Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>	30 a	
31 Other program services (describe in Schedule O) -----		
(Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>	31 a	
32 Total program service expenses (add lines 28a through 31a)	32	80,878.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
LANETTE JONES Executive Dir.	40	0.	0.	0.
KELLY WADE Treasurer	2	0.	0.	0.
ANNA MCLAIN Secretary	2	0.	0.	0.
TIM ANDERSON Director	1	0.	0.	0.
ALECIA JONGEWARD Director	1	0.	0.	0.
PATRICK CARRIGAN Director	1	0.	0.	0.
CARLY COLGAN Executive Dir.	40	25,899.	0.	0.
BENJAMIN POLITE Chairman	2	0.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in See Schedule O the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V.

33 Did the organization engage in any significant activity not previously reported to the IRS?
34 Were any significant changes made to the organizing or governing documents?
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities
35b If 'Yes' to line 35a, has the organization filed a Form 990-T for the year?
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If 'Yes,' complete Schedule L, Part II and enter the total amount involved.
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9.
39b Gross receipts, included on line 9, for public use of club facilities.
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ?
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed

42a The organization's books are in care of LANDER BACHERT Telephone no. 406-222-1930
Located at 105 SOUTH 2ND STREET LIVINGSTON MT ZIP + 4 59047

42b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
42c At any time during the calendar year, did the organization maintain an office outside the United States?
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here.
and enter the amount of tax-exempt interest received or accrued during the tax year.

44a Did the organization maintain any donor advised funds during the year?
44b Did the organization operate one or more hospital facilities during the year?
44c Did the organization receive any payments for indoor tanning services during the year?
44d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments?
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.....	46	X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.....	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....	48	X
49 a Did the organization make any transfers to an exempt non-charitable related organization?	49 a	X
b If 'Yes,' was the related organization a section 527 organization?.....	49 b	
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over \$100,000. ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000. ▶ _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A. ▶ **Yes** **No**

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

Sign Here	Signature of officer	Date			
	LANDER BACHERT <small>Type or print name and title</small>	Interim ED			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	MORGAN SCARR	MORGAN SCARR			P00747394
	Firm's name ▶ Amatics CPA Group				
	Firm's address ▶ 45 Discovery Drive Bozeman, MT 59718	Firm's EIN ▶ 46-3057681	Phone no. 406-404-1925		

May the IRS discuss this return with the preparer shown above? See instructions. ▶ **Yes** **No**

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization BIG BROTHERS BIG SISTERS OF PARK AND SWEET GRASS COUNTIES	Employer identification number 81-0363544
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	141,446.	110,077.	174,621.	193,468.	73,398.	693,010.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3.	141,446.	110,077.	174,621.	193,468.	73,398.	693,010.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						106,556.
6 Public support. Subtract line 5 from line 4.						586,454.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4.	141,446.	110,077.	174,621.	193,468.	73,398.	693,010.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						0.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.				74,397.	51,972.	126,369.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10.						819,379.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	71.57 %
15 Public support percentage from 2017 Schedule A, Part II, line 14.	15	0.00 %

- 16a 33-1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶
- b 33-1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶
- 17a 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶
- b 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. ▶

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶

b 33-1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990 or 990-EZ) 2018

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

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization	BIG BROTHERS BIG SISTERS OF PARK AND SWEET GRASS COUNTIES	Employer identification number	81-0363544
---------------------------------	---	---------------------------------------	------------

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

BAA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Name of organization BIG BROTHERS BIG SISTERS OF PARK AND	Employer identification number 81-0363544
--	--

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	KELLY WADE 1106 W PARK ST, STE 20 LIVINGSTON, MT 59047	\$ 25,020.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	SANFORD REDERER 3719 N EDISON ST ARLINGTON, VA 22207	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	DPHHS PO BOX 8005 HELENA, MT 59604	\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	GAVIN CLARK PO BOX 2199 LIVINGSTON, MT 59047	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	TAWNYA RUPE-MRAZ PO BOX 1219 EMIGRANT, MT 59027	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	GREATER GALLATIN UNITED WAY 945 TECHNOLOGY BLVD #101F BOZEMAN, MT 59718	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BIG BROTHERS BIG SISTERS OF PARK AND	Employer identification number 81-0363544
---	---

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A		
-----	-----	\$	-----
-----	-----		
-----	-----	\$	-----
-----	-----		
-----	-----	\$	-----
-----	-----		
-----	-----	\$	-----
-----	-----		
-----	-----	\$	-----
-----	-----		
-----	-----	\$	-----
-----	-----		
-----	-----	\$	-----

Name of organization: **BIG BROTHERS BIG SISTERS OF PARK AND** Employer identification number: **81-0363544**

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

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

**SCHEDULE G
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **BIG BROTHERS BIG SISTERS OF PARK AND SWEET GRASS COUNTIES**

Employer identification number
81-0363544

Part I Fundraising Activities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of non-government grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1 <u>BOWL FOR KIDS</u> (event type)	(b) Event #2 <u>FALL GALA</u> (event type)	(c) Other events <u>None</u> (total number)	(d) Total events (add column (a) through column (c))	
	1	Gross receipts.....	34,694.	24,670.		59,364.
2	Less: Contributions.....					
3	Gross income (line 1 minus line 2).....	34,694.	24,670.		59,364.	
DIRECT EXPENSES	4	Cash prizes.....				
	5	Noncash prizes.....				
	6	Rent/facility costs.....	485.	267.		752.
	7	Food and beverages.....	40.	6,971.		7,011.
	8	Entertainment.....				
	9	Other direct expenses.....	2,483.			2,483.
	10	Direct expense summary. Add lines 4 through 9 in column (d).....				10,246.
11	Net income summary. Subtract line 10 from line 3, column (d).....				49,118.	

Part III Gaming. Complete if the organization answered 'Yes' on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1	Gross revenue.....			
DIRECT EXPENSES	2	Cash prizes.....			
	3	Noncash prizes.....			
	4	Rent/facility costs.....			
	5	Other direct expenses.....			
	6	Volunteer labor.....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d).....				
8	Net gaming income summary. Subtract line 7 from line 1, column (d).....				

- 9 Enter the state(s) in which the organization conducts gaming activities: _____
- a Is the organization licensed to conduct gaming activities in each of these states? Yes No
- b If 'No,' explain: _____
- 10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
- b If 'Yes,' explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If 'Yes,' enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2018

Open To Public Inspection

▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization **BIG BROTHERS BIG SISTERS OF PARK AND SWEET GRASS COUNTIES** Employer identification number **81-0363544**

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.
Complete if the organization answered 'Yes' on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
			(1) KELLY WADE	BOARD			OPERATIONS	X		22,300.	22,300.	
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						▶\$	22,300.					

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2018

Department of the Treasury
Internal Revenue Service

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

**Open to Public
Inspection**

Name of the organization **BIG BROTHERS BIG SISTERS OF PARK AND
SWEET GRASS COUNTIES**

Employer identification number

81-0363544

Form 990-EZ, Part I, Line 8
Other Revenue

OTHER REVENUE.....	\$	504.
Total	\$	<u>504.</u>

Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion.....	\$	1,901.
DUES AND SUBSCRIPTIONS.....		6,993.
Insurance.....		4,446.
Office Expenses.....		5,866.
PROFESSIONAL DEVELOPMENT.....		298.
RENTAL UNIT UTILITIES.....		5,963.
SUPPLIES.....		3,716.
Travel.....		144.
UTILITIES.....		5,050.
Total	\$	<u>34,377.</u>

Form 990-EZ, Part I, Line 20
Other Changes In Net Assets Or Fund Balances

Prior Period Adjustments.....	\$	10,000.
Total	\$	<u>10,000.</u>

Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Accounts Receivable.....	\$ 0.	\$ 99.
Total	<u>\$ 0.</u>	<u>\$ 99.</u>

Form 990-EZ, Part II, Line 26
Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses.....	\$ 6,482.	\$ 8,634.
Payable to Officers, Directors, Etc.....	10,000.	22,300.
Total	<u>\$ 16,482.</u>	<u>\$ 30,934.</u>

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

TO PROVIDE CHILDREN FACING ADVERSITY WITH STRONG AND ENDURING, PROFESSIONALLY
SUPPORTED ONE-TO-ONE RELATIONSHIPS THAT CHANGE THEIR LIVES FOR THE BETTER,
FOREVER.

Name of the organization BIG BROTHERS BIG SISTERS OF PARK AND SWEET GRASS COUNTIES	Employer identification number 81-0363544
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Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?..... No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... No



Financial Statements
December 31, 2018 and 2017

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
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December 31, 2018 and 2017

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Big Brothers Big Sisters of Gallatin County

We have audited the accompanying financial statements of Big Brothers Big Sisters of Gallatin County (a nonprofit organization) ("the Organization"), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Big Brothers Big Sisters of Gallatin County as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Rudd + Company, PLLC

Bozeman, Montana
May 31, 2019

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Statements of Financial Position
As of December 31,

	<u>2018</u>	<u>2017</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 326,787	\$ 314,740
Promises to give (net)	10,706	2,640
Prepaid expenses	13,658	12,185
	<u>351,151</u>	<u>329,565</u>
Total current assets		
Property and Equipment		
Land	10,000	10,000
Equipment	55,313	55,313
Buildings and improvements	98,832	98,832
	<u>164,145</u>	<u>164,145</u>
Less: Accumulated depreciation	<u>(135,273)</u>	<u>(129,359)</u>
Property and equipment (net)	<u>28,872</u>	<u>34,786</u>
Other Assets		
Investments	38,613	40,747
Endowment investments, donor restricted	182,766	193,514
Certificates of deposit, noncurrent	61,546	61,805
	<u>282,925</u>	<u>296,066</u>
Total noncurrent assets		
Total Assets	<u>\$ 662,948</u>	<u>\$ 660,417</u>

The accompanying notes are an integral part of these statements.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Statements of Financial Position (continued)
As of December 31,

	<u>2018</u>	<u>2017</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 8,430	\$ 9,018
Accrued payroll liabilities	10,522	13,882
Accrued vacation	2,612	6,740
	<u>21,564</u>	<u>29,640</u>
Total current liabilities	<u>21,564</u>	<u>29,640</u>
Net Assets		
Without donor restrictions	458,618	437,263
With donor restrictions	182,766	193,514
	<u>641,384</u>	<u>630,777</u>
Total net assets	<u>641,384</u>	<u>630,777</u>
Total Liabilities and Net Assets	<u>\$ 662,948</u>	<u>\$ 660,417</u>

The accompanying notes are an integral part of these statements.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Statement of Activities
For the Year Ended December 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Support			
Grants	\$ 67,379	\$ -	\$ 67,379
Contributions	224,753	-	224,753
Total revenue from support	<u>292,132</u>	<u>-</u>	<u>292,132</u>
Special event revenue			
Special event revenue	189,534	-	189,534
In-kind support	107,346	-	107,346
Less: costs of direct benefits to donors	<u>(200,288)</u>	<u>-</u>	<u>(200,288)</u>
Net revenue from special events	<u>96,592</u>	<u>-</u>	<u>96,592</u>
Other revenue			
Investment loss	<u>(511)</u>	<u>(10,748)</u>	<u>(11,259)</u>
Total revenue and support	<u>388,213</u>	<u>(10,748)</u>	<u>377,465</u>
Expenses:			
Program	279,806	-	279,806
Fundraising	51,593	-	51,593
Administrative	<u>35,459</u>	<u>-</u>	<u>35,459</u>
Total operating expenses	<u>366,858</u>	<u>-</u>	<u>366,858</u>
Change in net assets	21,355	(10,748)	10,607
Net assets, beginning of year	<u>437,263</u>	<u>193,514</u>	<u>630,777</u>
Net assets, end of year	<u>\$ 458,618</u>	<u>\$ 182,766</u>	<u>\$ 641,384</u>

The accompanying notes are an integral part of these statements.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Statement of Activities
For the Year Ended December 31, 2017

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Support			
Grants	\$ 47,444	\$ -	\$ 47,444
Contributions	178,859	-	178,859
Total revenue from support	<u>226,303</u>	<u>-</u>	<u>226,303</u>
Special event revenue			
Special event revenue	171,866	-	171,866
In-kind support	136,544	-	136,544
Less: costs of direct benefits to donors	(219,704)	-	(219,704)
Net revenue from special events	<u>88,706</u>	<u>-</u>	<u>88,706</u>
Other revenue			
Investment income	6,292	24,336	30,628
Total revenue and support	<u>321,301</u>	<u>24,336</u>	<u>345,637</u>
Net Assets Released from Restriction	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
Expenses:			
Program	280,293	-	280,293
Fundraising	44,152	-	44,152
Administrative	34,064	-	34,064
Total operating expenses	<u>358,509</u>	<u>-</u>	<u>358,509</u>
Change in net assets	(32,208)	19,336	(12,872)
Net assets, beginning of year	<u>469,471</u>	<u>174,178</u>	<u>643,649</u>
Net assets, end of year	<u>\$ 437,263</u>	<u>\$ 193,514</u>	<u>\$ 630,777</u>

The accompanying notes are an integral part of these statements.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Statement of Functional Expenses
For the Year Ended December 31, 2018

	Total Program Activities	Supporting Activities		Total Supporting Activities	Total Expenses
		Fundraising	Administrative		
Advertising	\$ 12,094	\$ 12,094	\$ -	\$ 12,094	\$ 24,188
Bad debt	-	-	1,525	1,525	1,525
Bank charges	-	1,695	9,607	11,302	11,302
Criminal records check	1,980	-	-	-	1,980
Depreciation	4,731	296	887	1,183	5,914
Dues and subscriptions	8,132	508	1,525	2,033	10,165
Insurance	8,543	503	1,005	1,508	10,051
Miscellaneous expense	-	-	277	277	277
Match activities	7,242	-	-	-	7,242
Office supplies	4,766	298	894	1,192	5,958
Personnel	193,010	33,360	11,914	45,274	238,284
Postage	396	396	528	924	1,320
Professional fees	15,275	955	2,864	3,819	19,094
Repairs and maintenance	4,430	277	831	1,108	5,538
Software	5,808	363	1,089	1,452	7,260
Telephone and internet	2,666	167	500	667	3,333
Training and meetings	8,345	532	1,565	2,097	10,442
Utilities	2,388	149	448	597	2,985
	<u>\$ 279,806</u>	<u>\$ 51,593</u>	<u>\$ 35,459</u>	<u>\$ 87,052</u>	<u>\$ 366,858</u>

The accompanying notes are an integral part of these statements.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Statement of Functional Expenses
For the Year Ended December 31, 2017

	Total	Supporting Activities		Total	Total
	Program Activities	Fundraising	Administrative	Supporting Activities	Expenses
Advertising	\$ 3,665	\$ 3,664	\$ -	\$ 3,664	\$ 7,329
Bad debt	-	-	7,270	7,270	7,270
Bank charges	-	590	3,345	3,935	3,935
Criminal records check	1,480	-	-	-	1,480
Depreciation	5,911	370	1,108	1,478	7,389
Dues and subscriptions	9,368	586	1,757	2,343	11,711
Insurance	8,140	479	958	1,437	9,577
Match activities	11,859	-	-	-	11,859
Office supplies	5,491	342	1,030	1,372	6,863
Personnel	207,329	35,835	12,798	48,633	255,962
Postage	634	634	845	1,479	2,113
Professional fees	9,024	564	1,692	2,256	11,280
Repairs and maintenance	669	42	125	167	836
Software	3,753	235	704	939	4,692
Telephone and internet	3,080	193	578	771	3,851
Training and meetings	7,138	446	1,338	1,784	8,922
Utilities	2,752	172	516	688	3,440
	<u>\$ 280,293</u>	<u>\$ 44,152</u>	<u>\$ 34,064</u>	<u>\$ 78,216</u>	<u>\$ 358,509</u>

The accompanying notes are an integral part of these statements.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Statements of Cash Flows
For the Years Ended December 31,

	<u>2018</u>	<u>2017</u>
Cash Flows from Operating Activities		
Increase (decrease) in net assets	\$ 10,607	\$ (12,872)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation expense	5,914	7,389
Unrealized and realized (gain) loss on investments	20,454	(24,272)
Reinvested interest and dividends, net of fees	(8,748)	(6,344)
Decrease (increase) in operating assets		
Promises to give	(8,066)	3,760
Prepaid expenses	(1,473)	(2,953)
Increase (decrease) in operating liabilities		
Accounts payable	(588)	3,050
Accrued liabilities	(7,488)	(409)
Net cash provided (used) by operating activities	<u>10,612</u>	<u>(32,651)</u>
Cash Flows from Investing Activities		
Purchases of investments	(40,114)	(76,547)
Proceeds from investment sales	41,549	77,937
Net cash provided by investing activities	<u>1,435</u>	<u>1,390</u>
Net Change in Cash	12,047	(31,261)
Cash at Beginning of Year	<u>314,740</u>	<u>346,001</u>
Cash at End of Year	<u>\$ 326,787</u>	<u>\$ 314,740</u>
Supplemental information of non-cash activities:		
In-kind support	<u>\$ 107,346</u>	<u>\$ 136,544</u>

The accompanying notes are an integral part of these statements.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

1. Activities and Significant Accounting Policies

Nature of Activities

Big Brothers Big Sisters of Gallatin County (the “Organization”) is a charitable organization that provides needed support to children in the local community. The Organization has a satellite office in Ennis, Montana and a branch office in Big Sky, Montana. Big Brothers Big Sisters of Gallatin County is an agency of the national organization, Big Brothers Big Sisters of America, to which it pays franchise and management fees.

The Organization’s mission is to provide children facing adversity with strong and enduring, professionally supported 1-to-1 relationships that change their lives for the better, forever. The goal of Big Brothers Big Sisters of Gallatin County is that all children achieve success in life. The Organization matches youth in Gallatin and Madison County, aged 5 to 15 years, with carefully screened adult mentors. Each of these “match” relationships are supported by professional staff, who are experts at enrolling and supporting the volunteers, children, and families in the program. These “matches” establish trusting friendships which strengthen the many assets the children need to make positive choices and discourage problem behaviors. They spend time together outside of school, participating in activities they both enjoy. Revenues of the Organization are primarily earned from contributions, grants and special events.

Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”) as codified by the Financial Accounting Standards Board.

Classification of Net Assets

The Organization reports gifts of cash and other assets as donor-imposed restricted support if they are received with donor stipulations that limit the use of the donated assets. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions – the portion of net assets that is not restricted by donor-imposed stipulations. These net assets are intended for use by management and the Board of Directors for general operations. These net assets also include net assets that have been designated by the Board for certain uses. Donor-imposed restrictions are increases in net assets without donor restrictions when the restrictions are met in the same reporting period.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

1. Activities and Significant Accounting Policies (continued)

Classification of Net Assets (continued)

Net Assets with Donor Restrictions – the portion of net assets which use is limited by donor imposed stipulations. The Organization uses these restricted net assets to fund various organizational related projects. Donor restricted contributions (if any) are reported as an increase to net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. The Organization’s endowment is the only account that makes up the balance in net assets with donor restrictions at December 31, 2018 and 2017.

Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation.

Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend on substantially met. Contributions of assets other than cash are recorded at their estimated fair value at the time of contribution.

It is the policy of the Organization to report gifts of equipment as net assets without donor restrictions support unless explicit donor stipulations specify how the donated assets must be used. If donors stipulate how long the assets must be used, the contributions are recorded as donor restricted support.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Adoption of New Accounting Standard

The Organization adopted the provisions of Accounting Standard Update 2016-14, *Presentation of Financial Statement for Not-for-Profit Entities*. The adoption does not change any prior reported amounts for net assets or changes in net assets, other than combining prior year reported temporarily restricted and permanently restricted net assets into one category referred to as “with donor restrictions” and unrestricted net assets is now referred to as “net assets without donor restrictions.” The adoption also requires an increase in disclosures related to liquidity and availability of resources, a statement of functional expenses, and investment expenses to be netted against investment revenue.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

1. Activities and Significant Accounting Policies (continued)

Cash and Cash Equivalents

The Organization considers highly liquid investments with original maturities of six months or less to be cash equivalents, unless donor-imposed restrictions limit their use to long-term purposes. As of December 31, 2018 and 2017, checking and savings accounts held by the Organization exceeded the federally insured limits by \$17,481 and \$2,476, respectively.

Certificates of Deposits

Certificates of deposits with an original maturity of less than one year are considered short-term or current investments and are reported as cash and cash equivalents. Certificates of deposits with an original maturity of one year or more are considered long-term or noncurrent.

Endowment Investments

The Organization maintains most of its investments in an endowment account managed by outside parties. Interest-bearing deposits, equity securities, and debt securities are carried at fair value with the annual change in fair value recorded as investment income in the statement of activities.

Promises to Give

Promises to give are recorded and revenue is recognized at the time unconditional promises to give are made. These balances are stated at face value. Promises to give are reviewed periodically and management estimates the collectability of those accounts and records an allowance for uncollectable accounts as necessary. Pledged payments from promises to give as of year-end are scheduled to be received the following year. For the years ended December 31, 2018 and 2017, the allowance for promises to give was \$600.

Special Events

Special event income includes amounts received from participants in exchange transactions related to special events.

Advertising

The Organization expenses all advertising costs as they are incurred.

Property and Equipment

Purchased property and equipment are carried at their historical cost. Donations of property and equipment are recorded at the assets' estimated fair value at the time of donation. Depreciation of property and equipment is calculated using the straight-line method over the estimated useful lives of the assets, which range from three to thirty years. The costs of acquiring assets with values exceeding \$1,000 are capitalized. Normal repair and maintenance costs are expensed as incurred.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

1. Activities and Significant Accounting Policies (continued)

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of functional expenses. The functional expenses are presented by both their nature and their function. These expenses require an allocation on a reasonable basis that have been consistently applied each fiscal year. The expenses are allocated based on a percentage determined by management, which estimates how much the programs benefited from each cost.

In-Kind Support

The Organization records various types of in-kind support including contributed facilities, professional services, and materials. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair market value when received. The amounts reflected in the accompanying financial statements as in-kind support are offset by corresponding amounts reflected in expenses. For the years ended December 31, 2018 and 2017, the Organization received no contributed services in either years.

Additionally, the Organization receives a significant amount of contributed time, which does not meet the recognition criteria described above. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying financial statements.

Endowment Funds Held by Others

The Montana Community Foundation has endowment funds held on behalf of Big Brothers Big Sisters of Gallatin County. The amounts of these endowment funds as of December 31, 2018 and 2017 were \$28,068 and \$31,677, respectively. These amounts do not qualify to be recognized on the Organization's statement of financial position, but may provide an income stream in perpetuity.

Income Taxes

The activities of the Organization are generally exempt from Federal and State income taxes under Internal Revenue Code §501(c)(3) and the Organization has been ruled not to be a private foundation.

Subsequent Events

Management has evaluated subsequent events through May 31, 2019, the date which the financial statements were available for issue.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

2. Liquidity and Availability of Resources

Financial assets available for general expenses (without donor or other restrictions limiting their use), within one year of the balance sheet date, comprise the following:

	<u>2018</u>
Cash and cash equivalents	\$ 326,787
Promises to give (net)	10,706
Prepaid expenses	<u>13,658</u>
Total Financial Assets Available	<u>\$ 351,151</u>

As part of the Organization's liquidity management plan, all funds are deposited from time to time to the credit of the company such as banks, trust companies or other depositories as the Board Members may select. The total financial assets available do not include assets with donor restrictions (i.e. the endowment funds).

3. Fair Value Measurement

Investments and long-term certificates of deposits are carried at fair value. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability in an orderly transaction between market participants on the measurement date. Valuation techniques used to measure fair value maximize the use of observable inputs and minimize the use of unobservable inputs, using the market value approach. GAAP has established a fair value hierarchy, which prioritizes the valuation inputs into three broad levels:

Level 1 – Quoted market prices available through public exchange venues for identical assets or liabilities.

Level 2 – Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Unobservable inputs for the asset or liability due to little or no market activity at the measurement date.

Mutual funds are valued at the fair value of shares held at year end. Bank insured deposit program funds and long-term certificates of deposits are valued at fair value by discounting the related cash flows based on the current yields of similar instruments considering the creditworthiness of the issuer.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

3. Fair Value Measurement (continued)

The fair value of investment holdings as of December 31, 2018 and 2017 are as follows:

	<u>2018</u>	<u>2017</u>
Level 1		
Marketable debt and equity securities		
Mutual funds - fixed income:		
Large blend fund	\$ 31,812	\$ 34,529
World bond fund	12,262	2,879
Intermediate-term bond fund	27,081	24,765
Sector and specialty funds	11,885	13,031
Mid-cap blend fund	14,062	15,785
Foreign large growth fund	19,021	21,784
Large value fund	15,284	17,042
Large growth fund	13,711	14,208
Multisector bond fund	15,914	15,336
Small blend fund	7,048	7,187
High yield bond fund	11,893	9,388
Corporate bond fund	-	18,844
Mid-cap growth fund	6,430	6,956
Small value fund	1,594	6,670
Diversified emerging markets fund	6,816	8,858
Real estate fund	8,441	7,322
Foreign small/mid growth fund	7,369	7,975
Total mutual funds	<u>210,623</u>	<u>232,559</u>
Other investments:		
Bank insured deposit program	10,756	1,702
Total Level 1	<u>221,379</u>	<u>234,261</u>
Level 2		
Certificates of deposits, noncurrent	<u>61,546</u>	<u>61,805</u>
Total	<u>\$ 282,925</u>	<u>\$ 296,066</u>

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

4. Investments

Investment unrealized gains and losses are reflected in the statement of activities. Components of investment income and loss for the years ended December 31, 2018 and 2017 consist of the following:

	<u>2018</u>	<u>2017</u>
Interest and dividends	\$ 5,692	\$ 4,765
Unrealized gain (loss)	(20,572)	15,275
Capital gain	4,384	2,330
Realized gains	118	8,997
Distribution from MT Community endowment	1,385	1,394
Less: Investment expenses	<u>(2,266)</u>	<u>(2,133)</u>
Total investment income (loss)	<u>\$ (11,259)</u>	<u>\$ 30,628</u>

5. Endowment

The Organization's endowment consists of individual funds established for a variety of purposes and is a donor-restricted endowment. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor imposed restrictions.

Interpretation of Relevant Law

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act ("UPMIFA") as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) any accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor restricted endowment fund is also classified in net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

5. Endowment (continued)

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

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

Changes in net asset composition by type of fund for the year ended December 31, 2018 are as follows:

	<u>With Donor Restrictions</u>
Endowment net assets, beginning of year	\$ 193,514
Investment return:	
Interest, dividends and capital gains, net of expenses	6,473
Realized gains	(1,096)
Unrealized gains	<u>(16,125)</u>
Endowment net assets, end of year	<u>\$ 182,766</u>

Changes in net asset composition by type of fund for the year ended December 31, 2017 are as follows:

	<u>With Donor Restrictions</u>
Endowment net assets, beginning of year	\$ 169,178
Investment return:	
Interest and dividends, capital gains, net of expenses	4,033
Realized gains	9,077
Unrealized losses	<u>11,226</u>
Endowment net assets, end of year	<u>\$ 193,514</u>

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

5. Endowment

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. There were no such deficiencies as of December 31, 2018 and 2017. The Organization must maintain \$103,213 in the endowment fund. The Organization would follow the UPMIFA standards relating to the treatment of underwater endowments and its distributions.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period as well as board-designated funds. Under this policy, as approved by the Board of Directors, the Organization expects its endowment funds, over time, to provide a reasonable level of current income to support the spending policy authorized by the Board of Directors and to grow endowment assets. Actual returns in any given year may vary from this amount.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation including cash equivalents, fixed income, and equity securities to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Organization has a policy of appropriating for distribution each year to support operations, after consideration of the seven factors listed above, an amount no more than the accumulated investment interest and dividends not previously appropriated. For the years ended December 31, 2018 and 2017, the Organization did not appropriate any funds.

BIG BROTHERS BIG SISTERS OF GALLATIN COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

6. Retirement Plan

The Organization provides a SIMPLE IRA retirement plan to its employees. The Organization makes a matching contribution dollar for dollar up to 3% of each eligible employee's wages to the plan. To be eligible to participate in the plan, employees must receive at least \$1,000 in compensation during any two prior years and are reasonably expected to make at least \$500 in compensation during the current year.

The Organization's contributions to the retirement plan for the years ended December 31, 2018 and 2017, were \$2,187 and \$3,166, respectively.

7. In-Kind Support

During the years ended December 31, 2018 and 2017, the Organization recognized in-kind support as follows:

	<u>2018</u>	<u>2017</u>
Big Event/Gala	\$ 31,869	\$ 28,603
Bowl for Kids Sake	7,957	37,562
Celebrity Golf	44,304	56,962
Gift wrap	7,630	7,735
Software	383	384
Match activities	3,071	4,310
Advertising	11,250	-
Insurance	349	349
Operations and supplies	433	529
Training and meetings	100	110
Total	<u>\$ 107,346</u>	<u>\$ 136,544</u>

	TOTAL/Gallatin	Combined	TOTAL/Livingston		
INCOME					
Events				Events	
Big Event	120,000	155,000	35,000	Big Event	
Golf	130,000	130,000	0	Golf	
Bowl for Kids' Sake	42,000	77,000.00	35,000.00	Bowl for Kids' Sake	
Gift Wrap/Other	15,000	30,000.00	15,000.00	Foil/Give a Hoot/Pint Nights	
Grants	100,000	200,000	100,000	Grants	
Community Campaign	65,000	\$90,000	\$25,000	Community Campaign	
Endowment Disbursement	10,000	50,000	40,000	Roll over Funds	
	482,000	732,000	250,000		
EXPENSE					
Special Events				Special Events	
Big Event	25,000	32,000	7,000	Big Event	
Golf	70,000	70,000	0	Golf	
Bowl for Kids' Sake	5,000	8,000	3,000	Bowl for Kids' Sake	
Gift Wrap/Other	2,000	2,700	700	Gift Wrap/Other	
	102,000	112,700	10,700		
Advertising	8,000	10,000	2,000	Advertising	
Bad Debts	1,500	1,500	0	Bad Debts	
Bank Charges	500	800	300	Bank Charges	
Criminal Records Check	1,000	1,400	400	Criminal Records Check	
Depreciation Expense	-	0		Depreciation Expense	
Dues	-			Dues	
Local Dues	2,715	3,335	620	Local Dues	
National Dues	13,000	20,000	7,000	National Dues	
Employee Benefits	-	0		Employee Benefits	
Health Insurance	12,000	19,000	7,000	Health Insurance	
Group Disability	1,400	1,400	0	Group Disability	
Retirement	3,000	3,000	0	Retirement	
Workers' Compensation	1,200	1,200	0	Workers' Compensation	
		0			
Insurance	-	0		Insurance	
Liability	7,000	13,000	6,000	Liability	
Insurance - Other	3,000	3,000	0	Insurance - Other	
Office Expenses	6,000	7,600	1,600	Office Expenses	
Match Activities	8,300	15,300	7,000	Match Activities	
Payroll taxes	17,000	32,000	15,000	Payroll taxes	
Postage	1,500	1,800	300	Postage	
Professional Fees	47,000	50,000	3,000	Professional Fees	
Repairs & Maintenance	4,000	4,300	300	Repairs & Maintenance	
Salaries & Wages	213,000	348,000	135,000	Salaries & Wages	
Software Expense	5,000	9,000	4,000	Software Expense	
Telephone & Internet	3,000	7,000	4,000	Telephone & Internet	
Training & Meetings	7,000	8,500	1,500	Training & Meetings	
National Training	2,500	2,500	0	National Training	
		550	550	Printer	
Utilities	2,000	16,000	14,000	Utilities	w/rent + property taxes
	472,615	697,134	225,220		
		34,166			

Big Brothers Big Sisters

Profit & Loss Prev Year Comparison

January through December 2019

	Jan - Dec 19	Jan - Dec 18
Ordinary Income/Expense		
Income		
ASK	0.00	5.14
4000 · Special Events		
4010 · Big Event		
4011 · Big Event - In-Kind Donation	7,962.70	4,300.00
4012 · Big Event - Item Donation	25,507.00	27,569.00
4013 · Big Event - Live Auction Sales	27,800.00	27,100.00
4014 · Big Event - Matchmaker	24,450.00	0.00
4015 · Big Event - Miscellaneous	4,498.07	23,745.73
4016 · Big Event - Silent Auction	11,290.00	14,714.00
4017 · Big Event - Sponsor	15,000.00	-2,501.00
4018 · Big Event - Table Host	15,450.00	16,800.00
4019 · Big Event - Ticket Sales	2,147.25	4,440.00
4020 · 4020 Big Event - Raffle Tickets	0.00	-13,931.32
4010 · Big Event - Other	-54.00	-0.01
Total 4010 · Big Event	134,051.02	102,236.40
4030 · Golf		
4031 · Golf - In-Kind Donation	2,450.00	24,670.00
4032 · Golf - Item Donation	0.00	19,634.00
4033 · Golf - Live Auction Sales	16,900.00	16,750.00
4034 · Golf - Matchmaker	13,900.00	0.00
4035 · Golf - Miscellaneous	4,612.18	7,059.33
4036 · Golf - Mulligans	2,675.00	3,345.00
4037 · Golf - Silent Auction Sales	17,239.00	14,480.00
4038 · Golf - Sponsor	46,450.00	0.00
4039 · Golf - Team/Player Fee	34,112.50	36,000.00
4030 · Golf - Other	38.08	0.41
Total 4030 · Golf	138,376.76	121,938.74
4050 · BFKS		
4051 · BFKS - In-Kind Donation	0.00	7,728.37
4052 · BFKS - Item Donation	0.00	229.00
4053 · BFKS - Matching Gift	0.00	25.40
4054 · BFKS - Miscellaneous	0.00	2,933.00
4055 · BFKS - Sponsor	26,900.00	-750.00
4056 · BFKS - Team Donation	24,697.36	31,511.03
4050 · BFKS - Other	292.50	0.00
Total 4050 · BFKS	51,889.86	41,676.80
4070 · Gift Wrap		
4071 · Gift Wrap - In-Kind Donation	0.00	7,630.00
4073 · Gift Wrap - Miscellaneous	21.00	150.00
4074 · Gift Wrap - Sponsor	1,500.00	0.00
4075 · Gift Wrap - Wrapping Fees	6,227.29	7,662.29
4070 · Gift Wrap - Other	2,939.55	0.00
Total 4070 · Gift Wrap	10,687.84	15,442.29
4080 · Ennis Events	0.00	64.00
4000 · Special Events - Other	0.00	0.00
Total 4000 · Special Events	335,005.48	281,358.23
4200 · Community Campaign		
4201 · CC - Annual Report	10,160.10	170,348.00
4203 · CC - End of Year Appeal	7,895.00	2,800.00
4204 · CC - General	25,381.03	31,897.38
4205 · CC - In Honor Of	1,525.00	504.47
4206 · CC - Matchmaker	1,376.00	2,000.00
4207 · CC - Mentor Circle	5,250.00	3,435.00
4208 · CC - Other Fundraising	3,192.87	3,746.71

Big Brothers Big Sisters Profit & Loss Prev Year Comparison January through December 2019

	Jan - Dec 19	Jan - Dec 18
4209 · CC - In-Kind Donation	0.00	98.88
4200 · Community Campaign - Other	3,153.97	5,167.46
Total 4200 · Community Campaign	57,933.97	219,997.90
4240 · In-Kind Contributions	0.00	2,474.96
4300 · Grants		
4310 · Grants - Bozeman	3,750.00	13,250.00
4320 · Grants - Ennis	7,562.00	4,000.00
4330 · Grants - Big Sky	10,000.00	2,000.00
4350 · Grants - Outdoor Explorers	500.00	5,833.00
4360 · Grants - General/Other	44,976.53	24,496.15
4300 · Grants - Other	69,500.00	17,800.00
Total 4300 · Grants	136,288.53	67,379.15
4400 · Program		
4401 · Program - Appreciation Dinner	1,500.00	2,000.00
4402 · Program - Background Checks	105.00	671.00
4403 · Program - Big Sky	5,000.00	0.00
4404 · Program - General	70.00	100.00
4405 · Program - In-Kind Donation	0.00	10,150.00
4406 · Program - Item Donation	0.00	2,762.00
4407 · Program - Outdoor Explorers	-119.43	150.00
Total 4400 · Program	6,555.57	15,833.00
Total Income	535,783.55	587,048.38
Expense		
5000 · Special Event Expense - Direct		
5010 · Big Event	34,822.02	26,547.17
5030 · Golf Expense	57,760.13	68,943.76
5040 · Campaign Expense	43.50	494.46
5050 · BFKS Expense	3,280.05	9,857.27
5070 · Gift Wrap Expense	2,484.66	2,666.42
5000 · Special Event Expense - Direct - Other	1,976.37	19.99
Total 5000 · Special Event Expense - Direct	100,366.73	108,529.07
5100 · Payroll Expenses		
5110 · Salaries & Wages	209,373.14	210,820.79
5120 · Payroll taxes	16,179.74	16,088.03
5130 · Employee Benefits		
5132 · Workers' Compensation	0.00	495.41
5134 · Retirement Expense	719.11	2,187.20
5136 · Health Insurance	8,076.60	7,952.51
5138 · Group Disability	1,017.15	739.98
Total 5130 · Employee Benefits	9,812.86	11,375.10
Total 5100 · Payroll Expenses	235,365.74	238,283.92
5200 · Advertising	14,853.93	12,936.55
5240 · Bad Debts	240.00	1,525.00
5280 · Bank Charges	6,750.19	11,302.48
5320 · Criminal Records Check	1,185.33	1,980.37
5360 · Depreciation Expense	0.00	5,914.00
5400 · Dues	9,787.16	10,165.25
5440 · Fundraising - other	412.25	13.08

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Accrual Basis

Big Brothers Big Sisters
Profit & Loss Prev Year Comparison
January through December 2019

	Jan - Dec 19	Jan - Dec 18
5480 · In-Kind Expenses		
5481 · In-Kind - Advertising	0.00	11,250.00
5482 · In-Kind - Appreciation Dinner	0.00	200.00
5483 · In-Kind - BFKS	0.00	7,957.37
5484 · In-Kind - Big Event	0.00	31,869.00
5486 · In-Kind - Gift Wrap	0.00	7,630.00
5487 · In-Kind - Golf	2,450.00	44,304.00
5488 · In-Kind - Insurance	0.00	348.71
5489 · In-Kind - Match Activities	0.00	309.00
5490 · In-Kind - Office Expense	0.00	407.63
5492 · In Kind - Software	0.00	383.50
5480 · In-Kind Expenses - Other	0.00	2,687.00
Total 5480 · In-Kind Expenses	2,450.00	107,346.21
5520 · Insurance	8,801.14	9,702.06
5560 · Match Activities		
5561 · Bozeman	2,250.70	388.72
5562 · Ennis	994.53	1,157.07
5563 · Big Sky	1,372.50	289.01
5564 · Appreciation Dinner Expense	895.85	894.84
5565 · Outdoor Explorers	2,448.28	1,440.96
5560 · Match Activities - Other	1,437.53	0.00
Total 5560 · Match Activities	9,399.39	4,170.60
5600 · Office Expenses	4,398.35	5,530.13
5640 · Postage	1,354.45	1,320.57
5680 · Professional Fees	48,130.21	19,094.00
5720 · Repairs & Maintenance	2,335.76	5,537.23
5760 · Software Expense	26,717.74	6,875.71
5800 · Telephone & Internet	3,893.67	3,333.40
5840 · Training & Meetings	17,703.00	10,330.81
5880 · Travel	4,266.38	0.00
5920 · Utilities	2,307.53	2,985.37
Total Expense	500,718.95	566,875.81
Net Ordinary Income	35,064.60	20,172.57
Other Income/Expense		
Other Income		
4750 · Dividends - MCF Endowment	0.00	1,385.00
4850 · Realized gain/loss on investmnt	0.00	118.00
4855 · Unrealized gain/loss investmnt	29,097.33	-4,447.36
6000 · Interest Income	392.44	666.40
6010 · Dividend income	0.00	5,448.00
6020 · Unreal Gain (loss) on endowmnt	35,029.36	-16,124.60
6900 · Other income	6,441.74	0.00
7000 · Interest Expense	-68.57	-276.68
7010 · Investment Expenses	0.00	-2,266.00
7020 · Capital Gains Income	0.00	4,384.00
Total Other Income	70,892.30	-11,113.24
Net Other Income	70,892.30	-11,113.24
Net Income	105,956.90	9,059.33

Big Brothers Big Sisters Profit & Loss Prev Year Comparison January through December 2019

	\$ Change	% Change
Ordinary Income/Expense		
Income		
ASK	-5.14	-100.0%
4000 · Special Events		
4010 · Big Event		
4011 · Big Event - In-Kind Donation	3,662.70	85.2%
4012 · Big Event - Item Donation	-2,062.00	-7.5%
4013 · Big Event - Live Auction Sales	700.00	2.6%
4014 · Big Event - Matchmaker	24,450.00	100.0%
4015 · Big Event - Miscellaneous	-19,247.66	-81.1%
4016 · Big Event - Silent Auction	-3,424.00	-23.3%
4017 · Big Event - Sponsor	17,501.00	699.8%
4018 · Big Event - Table Host	-1,350.00	-8.0%
4019 · Big Event - Ticket Sales	-2,292.75	-51.6%
4020 · 4020 Big Event - Raffle Tickets	13,931.32	100.0%
4010 · Big Event - Other	-53.99	-539,900.0%
Total 4010 · Big Event	31,814.62	31.1%
4030 · Golf		
4031 · Golf - In-Kind Donation	-22,220.00	-90.1%
4032 · Golf - Item Donation	-19,634.00	-100.0%
4033 · Golf - Live Auction Sales	150.00	0.9%
4034 · Golf - Matchmaker	13,900.00	100.0%
4035 · Golf - Miscellaneous	-2,447.15	-34.7%
4036 · Golf - Mulligans	-670.00	-20.0%
4037 · Golf - Silent Auction Sales	2,759.00	19.1%
4038 · Golf - Sponsor	46,450.00	100.0%
4039 · Golf - Team/Player Fee	-1,887.50	-5.2%
4030 · Golf - Other	37.67	9,187.8%
Total 4030 · Golf	16,438.02	13.5%
4050 · BFKS		
4051 · BFKS - In-Kind Donation	-7,728.37	-100.0%
4052 · BFKS - Item Donation	-229.00	-100.0%
4053 · BFKS - Matching Gift	-25.40	-100.0%
4054 · BFKS - Miscellaneous	-2,933.00	-100.0%
4055 · BFKS - Sponsor	27,650.00	3,686.7%
4056 · BFKS - Team Donation	-6,813.67	-21.6%
4050 · BFKS - Other	292.50	100.0%
Total 4050 · BFKS	10,213.06	24.5%
4070 · Gift Wrap		
4071 · Gift Wrap - In-Kind Donation	-7,630.00	-100.0%
4073 · Gift Wrap - Miscellaneous	-129.00	-86.0%
4074 · Gift Wrap - Sponsor	1,500.00	100.0%
4075 · Gift Wrap - Wrapping Fees	-1,435.00	-18.7%
4070 · Gift Wrap - Other	2,939.55	100.0%
Total 4070 · Gift Wrap	-4,754.45	-30.8%
4080 · Ennis Events	-64.00	-100.0%
4000 · Special Events - Other	0.00	0.0%
Total 4000 · Special Events	53,647.25	19.1%
4200 · Community Campaign		
4201 · CC - Annual Report	-160,187.90	-94.0%
4203 · CC - End of Year Appeal	5,095.00	182.0%
4204 · CC - General	-6,516.35	-20.4%
4205 · CC - In Honor Of	1,020.53	202.3%
4206 · CC - Matchmaker	-624.00	-31.2%
4207 · CC - Mentor Circle	1,815.00	52.8%
4208 · CC - Other Fundraising	-553.84	-14.8%

Big Brothers Big Sisters Profit & Loss Prev Year Comparison January through December 2019

	\$ Change	% Change
4209 · CC - In-Kind Donation	-98.88	-100.0%
4200 · Community Campaign - Other	-2,013.49	-39.0%
Total 4200 · Community Campaign	-162,063.93	-73.7%
4240 · In-Kind Contributions	-2,474.96	-100.0%
4300 · Grants		
4310 · Grants - Bozeman	-9,500.00	-71.7%
4320 · Grants - Ennis	3,562.00	89.1%
4330 · Grants - Big Sky	8,000.00	400.0%
4350 · Grants - Outdoor Explorers	-5,333.00	-91.4%
4360 · Grants - General/Other	20,480.38	83.6%
4300 · Grants - Other	51,700.00	290.5%
Total 4300 · Grants	68,909.38	102.3%
4400 · Program		
4401 · Program - Appreciation Dinner	-500.00	-25.0%
4402 · Program - Background Checks	-566.00	-84.4%
4403 · Program - Big Sky	5,000.00	100.0%
4404 · Program - General	-30.00	-30.0%
4405 · Program - In-Kind Donation	-10,150.00	-100.0%
4406 · Program - Item Donation	-2,762.00	-100.0%
4407 · Program - Outdoor Explorers	-269.43	-179.6%
Total 4400 · Program	-9,277.43	-58.6%
Total Income	-51,264.83	-8.7%
Expense		
5000 · Special Event Expense - Direct		
5010 · Big Event	8,274.85	31.2%
5030 · Golf Expense	-11,183.63	-16.2%
5040 · Campaign Expense	-450.96	-91.2%
5050 · BFKS Expense	-6,577.22	-66.7%
5070 · Gift Wrap Expense	-181.76	-6.8%
5000 · Special Event Expense - Direct - Other	1,956.38	9,786.8%
Total 5000 · Special Event Expense - Direct	-8,162.34	-7.5%
5100 · Payroll Expenses		
5110 · Salaries & Wages	-1,447.65	-0.7%
5120 · Payroll taxes	91.71	0.6%
5130 · Employee Benefits		
5132 · Workers' Compensation	-495.41	-100.0%
5134 · Retirement Expense	-1,468.09	-67.1%
5136 · Health Insurance	124.09	1.6%
5138 · Group Disability	277.17	37.5%
Total 5130 · Employee Benefits	-1,562.24	-13.7%
Total 5100 · Payroll Expenses	-2,918.18	-1.2%
5200 · Advertising	1,917.38	14.8%
5240 · Bad Debts	-1,285.00	-84.3%
5280 · Bank Charges	-4,552.29	-40.3%
5320 · Criminal Records Check	-795.04	-40.2%
5360 · Depreciation Expense	-5,914.00	-100.0%
5400 · Dues	-378.09	-3.7%
5440 · Fundraising - other	399.17	3,051.8%

Big Brothers Big Sisters
Profit & Loss Prev Year Comparison
January through December 2019

	\$ Change	% Change
5480 · In-Kind Expenses		
5481 · In-Kind - Advertising	-11,250.00	-100.0%
5482 · In-Kind - Appreciation Dinner	-200.00	-100.0%
5483 · In-Kind - BFKS	-7,957.37	-100.0%
5484 · In-Kind - Big Event	-31,869.00	-100.0%
5486 · In-Kind - Gift Wrap	-7,630.00	-100.0%
5487 · In-Kind - Golf	-41,854.00	-94.5%
5488 · In-Kind - Insurance	-348.71	-100.0%
5489 · In-Kind - Match Activities	-309.00	-100.0%
5490 · In-Kind - Office Expense	-407.63	-100.0%
5492 · In Kind - Software	-383.50	-100.0%
5480 · In-Kind Expenses - Other	-2,687.00	-100.0%
Total 5480 · In-Kind Expenses	-104,896.21	-97.7%
5520 · Insurance	-900.92	-9.3%
5560 · Match Activities		
5561 · Bozeman	1,861.98	479.0%
5562 · Ennis	-162.54	-14.1%
5563 · Big Sky	1,083.49	374.9%
5564 · Appreciation Dinner Expense	1.01	0.1%
5565 · Outdoor Explorers	1,007.32	69.9%
5560 · Match Activities - Other	1,437.53	100.0%
Total 5560 · Match Activities	5,228.79	125.4%
5600 · Office Expenses	-1,131.78	-20.5%
5640 · Postage	33.88	2.6%
5680 · Professional Fees	29,036.21	152.1%
5720 · Repairs & Maintenance	-3,201.47	-57.8%
5760 · Software Expense	19,842.03	288.6%
5800 · Telephone & Internet	560.27	16.8%
5840 · Training & Meetings	7,372.19	71.4%
5880 · Travel	4,266.38	100.0%
5920 · Utilities	-677.84	-22.7%
Total Expense	-66,156.86	-11.7%
Net Ordinary Income	14,892.03	73.8%
Other Income/Expense		
Other Income		
4750 · Dividends - MCF Endowment	-1,385.00	-100.0%
4850 · Realized gain/loss on investmnt	-118.00	-100.0%
4855 · Unrealized gain/loss investmnt	33,544.69	754.3%
6000 · Interest Income	-273.96	-41.1%
6010 · Dividend income	-5,448.00	-100.0%
6020 · Unreal Gain (loss) on endowmnt	51,153.96	317.2%
6900 · Other income	6,441.74	100.0%
7000 · Interest Expense	208.11	75.2%
7010 · Investment Expenses	2,266.00	100.0%
7020 · Capital Gains Income	-4,384.00	-100.0%
Total Other Income	82,005.54	737.9%
Net Other Income	82,005.54	737.9%
Net Income	96,897.57	1,069.6%

Big Brothers Big Sisters

Balance Sheet Prev Year Comparison

As of December 31, 2019

	Dec 31, 19	Dec 31, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking			
1005 · First Security Checking	97,198.67	223,850.30	-126,651.63
1017 · First Security Money Market	186,105.09	46,105.09	140,000.00
1150 · 1st Madison Ennis - 6278	8,317.31	8,315.37	1.94
Total 1000 · Checking	291,621.07	278,270.76	13,350.31
1140 · Petty Cash - Megan	282.52	82.52	200.00
1222 · FMVB CD #14712 (Ennis)	11,157.47	11,157.47	0.00
1223 · Stockman Bank CD #1	50,729.51	50,577.78	151.73
1224 · Stockman Bank CD #2	50,627.69	50,388.92	238.77
Total Checking/Savings	404,418.26	390,477.45	13,940.81
Accounts Receivable			
1800 · Accounts Receivable			
1801 · Allowance for Doubtful Accounts	-600.00	-600.00	0.00
1800 · Accounts Receivable - Other	29,803.00	6,836.00	22,967.00
Total 1800 · Accounts Receivable	29,203.00	6,236.00	22,967.00
Total Accounts Receivable	29,203.00	6,236.00	22,967.00
Other Current Assets			
1499 · Undeposited Funds	490.29	777.89	-287.60
1825 · Prepaid Expenses	10,202.56	13,658.12	-3,455.56
Total Other Current Assets	10,692.85	14,436.01	-3,743.16
Total Current Assets	444,314.11	411,149.46	33,164.65
Fixed Assets			
1401 · Fixed Assets			
1400 · Land	10,000.00	10,000.00	0.00
1500 · Building	98,831.80	98,831.80	0.00
1550 · Software	26,392.00	26,392.00	0.00
1600 · Equipment Over \$1000	28,921.26	28,921.26	0.00
1700 · Accumulated Depreciation	-135,272.96	-135,272.96	0.00
Total 1401 · Fixed Assets	28,872.10	28,872.10	0.00
Total Fixed Assets	28,872.10	28,872.10	0.00
Other Assets			
1278 · DA Davidson - Endowment	217,795.69	182,766.33	35,029.36
1283 · DA Davidson Investment Account	67,710.07	38,612.74	29,097.33
Total Other Assets	285,505.76	221,379.07	64,126.69
TOTAL ASSETS	758,691.97	661,400.63	97,291.34
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	3,253.52	8,430.32	-5,176.80
Total Accounts Payable	3,253.52	8,430.32	-5,176.80
Credit Cards			
1900 · First Interstate Bank CC 0967	-4,929.12	89.53	-5,018.65
6005 · Costco Citi	162.40	0.00	162.40
Total Credit Cards	-4,766.72	89.53	-4,856.25

Big Brothers Big Sisters
Balance Sheet Prev Year Comparison
As of December 31, 2019

	Dec 31, 19	Dec 31, 18	\$ Change
Other Current Liabilities			
2100 · Payroll Liabilities			
2240 · Payroll taxes payable	6,228.76	4,329.81	1,898.95
2245 · Accrued Wages	4,599.12	4,599.12	0.00
2250 · Retirement Plan Payable	1,449.90	1,255.22	194.68
2255 · Health Insurance Payable	-726.46	-0.32	-726.14
2301 · Accrued Vacation	2,612.09	2,612.09	0.00
2100 · Payroll Liabilities - Other	367.92	367.92	0.00
Total 2100 · Payroll Liabilities	14,531.33	13,163.84	1,367.49
2110 · Direct Deposit Liabilities	-30.00	-30.00	0.00
Total Other Current Liabilities	14,501.33	13,133.84	1,367.49
Total Current Liabilities	12,988.13	21,653.69	-8,665.56
Total Liabilities	12,988.13	21,653.69	-8,665.56
Equity			
3700 · Net Assets with Donor Restrict	182,766.00	182,766.00	0.00
3900 · Net Assets W/O Donor Restrict	456,980.94	447,921.61	9,059.33
Net Income	105,956.90	9,059.33	96,897.57
Total Equity	745,703.84	639,746.94	105,956.90
TOTAL LIABILITIES & EQUITY	758,691.97	661,400.63	97,291.34

Big Brothers Big Sisters

Balance Sheet Prev Year Comparison

As of December 31, 2019

	% Change
ASSETS	
Current Assets	
Checking/Savings	
1000 · Checking	
1005 · First Security Checking	-56.6%
1017 · First Security Money Market	303.7%
1150 · 1st Madison Ennis - 6278	0.0%
Total 1000 · Checking	4.8%
1140 · Petty Cash - Megan	242.4%
1222 · FMBV CD #14712 (Ennis)	0.0%
1223 · Stockman Bank CD #1	0.3%
1224 · Stockman Bank CD #2	0.5%
Total Checking/Savings	3.6%
Accounts Receivable	
1800 · Accounts Receivable	
1801 · Allowance for Doubtful Accounts	0.0%
1800 · Accounts Receivable - Other	336.0%
Total 1800 · Accounts Receivable	368.3%
Total Accounts Receivable	368.3%
Other Current Assets	
1499 · Undeposited Funds	-37.0%
1825 · Prepaid Expenses	-25.3%
Total Other Current Assets	-25.9%
Total Current Assets	8.1%
Fixed Assets	
1401 · Fixed Assets	
1400 · Land	0.0%
1500 · Building	0.0%
1550 · Software	0.0%
1600 · Equipment Over \$1000	0.0%
1700 · Accumulated Depreciation	0.0%
Total 1401 · Fixed Assets	0.0%
Total Fixed Assets	0.0%
Other Assets	
1278 · DA Davidson - Endowment	19.2%
1283 · DA Davidson Investment Account	75.4%
Total Other Assets	29.0%
TOTAL ASSETS	14.7%
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LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-61.4%
Total Accounts Payable	-61.4%
Credit Cards	
1900 · First Interstate Bank CC 0967	-5,605.6%
6005 · Costco Citi	100.0%
Total Credit Cards	-5,424.2%

Big Brothers Big Sisters
Balance Sheet Prev Year Comparison
As of December 31, 2019

	% Change
Other Current Liabilities	
2100 · Payroll Liabilities	
2240 · Payroll taxes payable	43.9%
2245 · Accrued Wages	0.0%
2250 · Retirement Plan Payable	15.5%
2255 · Health Insurance Payable	-226,918.8%
2301 · Accrued Vacation	0.0%
2100 · Payroll Liabilities - Other	0.0%
Total 2100 · Payroll Liabilities	10.4%
2110 · Direct Deposit Liabilities	0.0%
Total Other Current Liabilities	10.4%
Total Current Liabilities	-40.0%
Total Liabilities	-40.0%
Equity	
3700 · Net Assets with Donor Restrict	0.0%
3900 · Net Assets W/O Donor Restrict	2.0%
Net Income	1,069.6%
Total Equity	16.6%
TOTAL LIABILITIES & EQUITY	14.7%