

BSSHA-FY21

FY21 Application for Funding

Big Sky Skating & Hockey Association, Inc.

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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*

BSSHA-FY21

Fees*

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

Yes

Explain Fees

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

Some of our programs involve fees, although the amounts vary widely. We received a total of \$1847 for youth ice hockey, \$7136 from curling (the amount would have been larger, but we were required to shut down our rink a month early because of the BSCO construction schedule), \$3230 from participants in our adult 3 on 3 hockey program and \$700 from broomball, a total of \$12,913. Program fees accounted for about 10% of our revenues for 2019-20.

FTE Count*

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

0

PTE Count*

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

0

Volunteer Count*

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

30

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:

We do not predict any increase in FTE, PTE, or Volunteers. Note, however, that we do hire independent contractors to do certain tasks relating to rink maintenance operation, including snow removal, trash removal, and rink management. The costs for independent contractors should increase with inflation and increased use of our rink

Organizational Partnerships

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

We are closely collaborating with the BSCO regarding our rink. They have committed to creating a space in their new Community Center to house our Zamboni and store equipment, provide a changing area, possibly with a bathroom. We have agreed to share the costs of creating a concrete slab for our rink and discussed possibly sharing the costs of some maintenance for the site. We have engaged in ongoing discussions regarding the possibility of merging our two organizations in the future.

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.

\$38,000.00

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.

\$40,227.00

Explain Variance

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

The \$2227 increase is for several reasons: First, we expect slightly higher costs because of higher public use. Second, we expect a substantial reduction in fundraising/donations for 2020. A substantial portion of our revenues come from small businesses and we believe that, because of the COVID19 and its likely effect on their revenues, many of these businesses will be unable to support us this year (although we hope to have most of them back the next year) or at the same level as before.

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*

\$0.00

August 2020 Estimate*

\$0.00

September 2020 Estimate*

\$0.00

October 2020 Estimate*

\$0.00

November 2020 Estimate*

\$0.00

December 2020 Estimate*

\$0.00

January 2021 Estimate*

\$5,000.00

February 2021 Estimate*

\$10,000.00

March 2021 Estimate*

\$10,000.00

April 2021 Estimate*

\$15,227.00

May 2021 Estimate*

\$0.00

June 2021 Estimate*

\$0.00

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)?

\$69,782.00

Future Funding Request FY23*

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

\$41,852.00

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)

BSSHA 3-Year Financial Forecast.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:

Form 990 for 2018--complete without schedules.pdf

Although we did provide the 990 form we filed for 2018 (the form for 2019 is not due yet), the schedules we attached are separate pdf files. We can provide these if needed.

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:

We do not have an Auditor's Report. As a small, all-volunteer organization, we have never been asked to provide one and did not feel that we needed to incur the cost. Our increased revenues the last few years, however, have required us to file a 990EZ and 990 forms with IRS and, as a result, we have worked closely with the BSCO's accountant, to make sure that our profit/loss statements, and balance sheet have been done properly. We are happy to verify our cash holdings, if needed.

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:

BSSHA Budget 2020-2021.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:

BSSHA Profit Loss--Budget vs. Actual 7-1-19 to 6-30-20.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:

BSSHA Balance Sheet as of 6-30-20.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:

Since our founding in 2010, our approach has been to raise revenues from a variety of sources, including government sources (mostly Resort Tax District), foundation grants, private donations, and user fees (which have been intentionally kept low to encourage participation). For major capital items involving Resort Tax support, we have usually structured our proposals as matching grants in which a major portion of the projects came from funds donated to our organization. Most of the capital items needed for a well equipped rink have been obtained and last year, our request was for only 34.5% of our total budget. Our focus going

forward mostly will be to obtain grants from Resort Tax to cover operating expenses that cannot be covered through program revenues and private donations. The only significant equipment request we foresee in the future is a matching grant to help us obtain replacement dasher boards better suited for the concrete slab that is to be added to our rink.

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:

Operating Assistance Project

Amount Requested | Project/Program 1*

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

\$40,227.00

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:

Recreation & Conservation

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:

Improve and maintain infrastructure
Embrace Big Sky's DNA as a destination, born out of a visitor economy
Provide all-season recreational opportunities

Strategy Explanation | Project/Program 1*

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

First, our seasonal ice rink with related programming provides Big Sky with important Winter recreational opportunities. Once we have a concrete slab for our main rink, we will have a surface which also can be used by the BSCO during the Summer for roller hockey, a beer garden, and roller skating. Second, having a refrigerated ice rink allows Big Sky to better compete as a destination resort (all major ski resorts in the West have a nearby refrigerated ice rink with skating, hockey, and other ice activities). We believe that our rink is drawing people to the Town Center, which helps businesses there. Third, a refrigerated ice rink is part of the recreational infrastructure utilized by the Big Sky Community and their visitors. We are concerned that without some operations support, we may not have the funds needed to fully operate our rink or that we might have to severely limit our Season and ice availability.

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:

We also make Big Sky more affordable. The BSSHA provides an inexpensive recreational activity for the permanent workforce in Big Sky and their families. Low fees also have made it possible for seasonal workers at the Resort to enter multiple teams in our Broomball League and to participate in open hockey. Our children's equipment program allows local children to participate in our youth hockey programs without having to spend more than a nominal amount on skates and other equipment.

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:

Outdoor Recreationalist
Part-Time Residents
Tourist/Visitor

Year-Round Residents

More Detail Community Segment | Project/Program 1

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

We support the following community segments: (1) local and seasonal workers (2) part-time and full-time residents (3) businesses and (4) the Big Sky Resort (we help them compete with other ski resorts, most of whom have refrigeration ice rinks).

Schedule | Project/Program 1*

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

Annually Recurring

Schedule Explanation | Project/Program 1

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

Each year, we ask for help with some operations expense for our seasonal ice rink. Nearly all rinks in the U.S. operate at a deficit which is why, even with significant private support, we will likely need some government support each year.

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 are (1) to operate our rink with related programs for the full season (2) increase the number of people who use our rink and participate in our programs (3) provide a quality product which will encourage more participation, and (4) continue to make improvements which will reduce future operating costs. We can measure the number of people in our formal programs (e.g. youth hockey, curling, broomball, etc.), but we cannot measure the numbers who use our facilities for open skating without having a full-time rink manager, which we believe to be an unwise expense at this point. Nonetheless, we believe that anyone who goes by our rink will observe that it is heavily used.

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:

We are collaborating with the BSCO regarding improvements which will likely improve our rink and reduce future operating expenses. For example, we will be paying some of the costs for the addition of a concrete slab under our rink, which is expected to reduce energy costs. We've talked with the BSCO re how to design their Community Center in a way which will reduce our our need to incur costs related to rental trailers, storage, etc. We've also discussed how we could share some ongoing cost.

Community Outreach | Project/Program 1*

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

Since 2010 we have continuously been in touch with people for multiple purposes, including: (1) growing local participation in our programs (2) increasing our network of financial supporters both inside and outside our Community, (3) making tourists aware of our facilities. We've used a variety of methods including personal contact, letters, flyers, scheduling of events, Facebook, creating and updating our website, applications to foundations and government entities for funding, and public relations releases. We believe we've been successful as indicated by the broad-based financial support we receive and the continued expansion of our programs and in the number of people who use our rink.

Start Date | Project/Program 1*

01/01/21

Completion Date | Project/Program 1*

03/31/2021

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:

Operating expenses have typically been funded through a variety of sources, including Resort Tax, private contributions, user fees, and board sponsorships (mostly private businesses, but a few foundations). We have not received any matching grants or assistance that are specifically earmarked for this project, namely, operations expense. Based on our current projections, it is likely that we will need to use some of our financial reserves as well.

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.

Yes

Fees & Revenue Explanation | Project/Program 1

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

An increasing percentage of our operating expenses are being paid for through a combination of user fees from our programs, private donations, and board sponsorships (mostly from businesses). We believe that increasing use of our rink and participation in our programs has resulted in increase revenue, both from participation and donations.

COVID-19

COVID-19*

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

The effect on our operations is an unknown, although we are hopeful that the pandemic will be over prior to the beginning of the BSSHA's rink's season, which will likely begin around Thanksgiving. Our main concern at this point is financial and how to best assure full operation of our rink and programs throughout the coming season. We do think that COVID-19 will likely reduce the money available to us from many of our usual funding sources. For example, a major portion of our annual revenue comes from "board sponsorships", which are mostly purchased by small businesses, but we expect that the revenue from that source will likely decline in a significant way for the coming season because some of those businesses could be out of business or will still be recovering from the financial impact of the shutdown. We believe that support from foundations that have historically supported us also could be down because they already have been allocating funds for needs created by COVID19. We further recognize that COVID19 has affected the availability of funds for the Resort District, and this caused us to strip down our request to only ask for support for operations and not include a request for a matching grant that we had planned to request for purchase of equipment. Lastly, because of all the funding uncertainties created by COVID 19, we concluded that we need to keep larger reserves than normal, both for operations and to have available part of the funds needed for an important capital purchase that we believe will need to be made in the near future. Specifically, once the concrete slab for our rink is completed, we will need to replace our dasher boards with a set that can be more firmly anchored to the slab (a safety issue). Originally, we thought we could do this for \$58,500 to buy a used set (we had found an excellent set that we could purchase now for only \$58,500), but

because we will now need to defer that purchase we believe the eventual cost will likely be greater. Though we hope to eventually have help with the costs of that purchase, we feel that we need to set aside as much as possible. Also, because of the combination of refrigeration costs, the potential for unexpected repair costs, the possible need to replace equipment on an emergency basis, and the likely drop in donations, we feel it essential to create a larger financial reserve to assure that we can continue to operate this season no matter what happens.

Application Verification & Summary

Community Messaging*

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

The BSSHA requests some help with operating expenses for the ice rink they operate every Winter in the Town Center. The ice rink and programs are a vital part of the Winter activities of our Community, with wide participation by residents, visitors, seasonal workers, and especially local children.

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*

04/29/2020

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

- BSSHA 3-Year Financial Forecast.xlsx
- Form 990 for 2018--complete without schedules.pdf
- BSSHA Budget 2020-2021.pdf
- BSSHA Profit Loss--Budget vs. Actual 7-1-19 to 6-30-20.pdf
- BSSHA Balance Sheet as of 6-30-20.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> ##/##/## - ##/##/##
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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	\$ 42,052.00	\$ 42,052.00	\$ 40,227.00	\$ 68,781.00	-4%	41%	
	Other Public Grants	\$ 24,579.00	\$ 64,179.00	\$ 15,000.00	\$ 17,500.00	-68%	15%	
	Private Donations (not including In-Kind)	\$ 34,534.00	\$ 42,885.00	\$ 25,000.00	\$ 35,000.00	-84%	25%	
	Fundraising Events (Net Amount)	\$ 3,000.00	\$ 5,889.00	\$ 3,500.00	\$ 3,750.00	-41%	4%	
	Dues & Fees	\$ 17,635.00	\$ 12,913.00	\$ 14,500.00	\$ 17,500.00	0%	15%	
	Other*	\$ -	\$ -	\$ -	\$ -	0%	0%	
	Total	\$ 121,800.00	\$ 167,918.00	\$ 98,227.00	\$ 142,531.00	-42%	100%	
Expenses	Administration	Payroll	\$ -	\$ -	\$ -	0%	0%	
		Fundraising	\$ -	\$ -	\$ -	0%	0%	
		Marketing	\$ 3,672.00	\$ 1,871.00	\$ 1,200.00	\$ 2,606.00	-67%	1%
	Operations/ Programming	Contract Labor	\$ 26,000.00	\$ 42,999.00	\$ 38,000.00	\$ 35,700.00	46%	28%
		Other	\$ 53,129.00	\$ 74,806.00	\$ 43,230.00	\$ 44,094.60	-42%	32%
	Depreciation	\$ 54,485.00	\$ 54,485.00	\$ 54,485.00	\$ 60,585.00	0%	40%	
	Total	\$ 137,286.00	\$ 174,161.00	\$ 136,915.00	\$ 142,985.60	0%	100%	
Capital Expenditures	Total	\$ 39,000.00	\$ 50,369.00	\$ -	\$ 65,000.00	-100%	N/A	
Income	Net Income	\$ (54,486.00)	\$ (56,612.00)	\$ (38,688.00)	\$ (65,454.60)	-41%	N/A	

Should total 100%

Should total 100%

* Revenue Other: That refers to In-kind revenue.

**Expenses Other: Equipment Rental: \$4500, Equipment Maintenance: \$2000, Utilities: \$25350, Insurance: \$2000, Storage Expense: \$1575, Program Expense: \$2950, Acco

***Explain Variances: Revenue this past year was much higher than normal in FY20 because of a State of MT grant and several large gifts that are unlikely to be recurring. We a

*** 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 <i>(*please enter your fiscal year dates)</i>	Year 2 <i>(*please enter your fiscal year dates)</i>	Year 3 <i>(*please enter your fiscal year dates)</i>	TOTAL
Contract Labor/Payroll	\$ 38,000.00	\$ 38,760.00	\$ 39,535.20	\$ 116,295.20
Total # of FTE Personnel	\$ -	\$ -	\$ -	N/A
Operations/Programming	\$ 43,230.00	\$ 44,094.60	\$ 44,976.49	\$ 132,301.09
Capital Expenditures				\$ -
Total	\$ 81,230.00	\$ 82,854.60	\$ 84,511.69	\$ 248,596.29

RESERVES: Capital, Programming, and/or Operating

On Hand Restricted**	\$	-
On Hand Unrestricted**	\$	85,787.56
Goal (if currently no reserves)		

se the price for a replacement set of boards can vary significantly, and the amount of support we can obtain for the

Return of Organization Exempt From Income Tax

2018

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

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

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning **2018**, and ending **20**

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization **Big Sky Skating and Hockey Association, Inc.**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. Box 160406
 City or town, state or province, country, and ZIP or foreign postal code
Big Sky, MT 59716

D Employer identification number
27-4118221

E Telephone number
216-408-4085

F Name and address of principal officer:
Ryan Blechta, President, P.O. Box 160406, Big Sky, MT 59716

G Gross receipts \$

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ **www.bssha.org**

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: **2010** **M** State of legal domicile: **MT**

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: To provide facilities, equipment, and infrastructure for ice activities along with programming which educates and trains people for these activities. We seek to provide an inexpensive recreational option for residents of the Community and employees, especially those with modest incomes.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	35
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 38	7b	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 60914	Current Year 358,077
	9	Program service revenue (Part VIII, line 2g)	3396	7606
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4835	3489
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	69145	369,172
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	0	50,552
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	0	50,552
19	Revenue less expenses. Subtract line 18 from line 12	0	318,620	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 110027	End of Year 465,162
	21	Total liabilities (Part X, line 26)	0	0
	22	Net assets or fund balances. Subtract line 21 from line 20	110027	465,162

Part II Signature Block

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

Sign Here

Signature of officer _____ Date _____

Type or print name and title _____

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____

Firm's name ▶ _____ Firm's EIN ▶ _____

Firm's address ▶ _____ Phone no. _____

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

To provide facilities, equipment, and infrastructure for ice activities and then provide programming which educates and trains people for those activities. We seek to provide affordable recreation options for residents and employees living in the Community, especially those with more modest incomes.

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 50,552 including grants of \$ _____) (Revenue \$ 7606)

It is impossible to describe our accomplishments by categorizing "Program Services" based on expenses except in a general sense. That is because the BSSHA expenditures are for a single ice facility and not particular to the variety of programs that we operate including youth ice hockey, curling, broomball, open skating, and adult hockey. Our most significant accomplishments was to complete the fundraising needed to (1) obtain refrigeration for our main ice rink (\$367,784), and (2) replace our very old Zamboni (\$43,546). These improvements enabled us to increase the number of days our rink operated this Season by over 50% and to have improved and consistent ice quality. For this we received \$202,206 in government grants, and grants from private foundation and individual foundations totaling \$147,771. Other accomplishments include significantly increased participation in our programs. The largest of these were: (1) open skating (no charges or direct expenses), (2) Children's ice hockey (we increased participation this year by 30%, in part because we charge minimal fees and provide skates and equipment to local children at no cost where there is a need; and (3) curling. Many of the working families in our Community have very modest incomes and part of our mission is to make our rink and programs and affordable option for them. In fact, our total revenues from programs was only \$7606, mostly from adult activities.

4b (Code: _____) (Expenses \$ N/A including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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

4e Total program service expenses **\$50,552**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		✓
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		✓
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		✓
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		✓
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		✓
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		✓
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		✓
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		✓
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		✓
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		✓
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		✓
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		✓
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	✓
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	✓
b	If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	✓
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	✓
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	✓
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	✓
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	✓
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	✓
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	✓

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► None
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ►
Gary Hermann P.O. Box 161837, Big Sky, MT 59716. Telephone: 216-408-4085

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Ryan Blechta President & Board Member	8	✓		✓				0	0	0
(2) Gary Hermann Vice-President & Board Member	9	✓	✓	✓				0	a	0
(3) Natalie Osborne Secretary & Board Member	1	✓		✓				0	0	0
(4) Derek Christiansen Treasurer & Board Member	2	✓		✓				0	0	0
(5) Steve DiTullio Board Member	2.5	✓						0	0	0
(6) Virginia Herman Board Member	<1	✓						0	0	0
(7) Scott Leuzinger Board Member	3.8	✓						0	0	0
(8) Steve Rapp Board Member	4.6	✓						0	0	0
(9) Jenni Hamel Board Member	,1	✓						0	0	0
(10) Jeff Trulen Board Member	3.8	✓						0	0	0
(11) Marty Pavelich Board Member	<1	✓						0	0	0
(12) Bailey Smith Board Member	1.5	✓						0	0	0
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total								0	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							0	0	0	

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	202,206				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	155,871				
	g	Noncash contributions included in lines 1a-1f: \$		6,100				
	h	Total. Add lines 1a-1f ▶		358,077				
Program Service Revenue	2a	Curling, hockey, broomball fees	Business Code 711300	7606	7606			
	b	-----						
	c	-----						
	d	-----						
	e	-----						
	f	All other program service revenue .						
	g	Total. Add lines 2a-2f ▶		0				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		0	0	0	0	
	4	Income from investment of tax-exempt bond proceeds ▶		0	0	0	0	
	5	Royalties ▶		0	0	0	0	
	6a	Gross rents	(i) Real	(ii) Personal				
			Less: rental expenses					
			Rental income or (loss)					
			d	Net rental income or (loss) ▶		0	0	0
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			Less: cost or other basis and sales expenses					
			Gain or (loss)					
			d	Net gain or (loss) ▶		0	0	0
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
			Less: direct expenses	b				
			c	Net income or (loss) from fundraising events . ▶		0	0	0
	9a	Gross income from gaming activities. See Part IV, line 19	a					
			Less: direct expenses	b				
			c	Net income or (loss) from gaming activities . . ▶		0	0	0
10a	Gross sales of inventory, less returns and allowances	a						
		Less: cost of goods sold	b					
		c	Net income or (loss) from sales of inventory . . ▶		0	0	0	0
Miscellaneous Revenue		Business Code						
11a	-----							
		b						
		c						
		d	All other revenue					
e	Total. Add lines 11a-11d ▶							
12	Total revenue. See instructions ▶			369,172	7606	0	3489	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0	0		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	0	0	0	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	0	0	0	0
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	0	0	0	0
10 Payroll taxes	0	0	0	0
11 Fees for services (non-employees):				
a Management	0	0	0	0
b Legal	0	0	0	0
c Accounting	0	0	0	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	0	0	0	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	7767	7767	0	0
13 Office expenses	0	0	0	0
14 Information technology	99	99	0	0
15 Royalties	0	0	0	0
16 Occupancy	0	0	0	0
17 Travel	0	0	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	0	0	0	0
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	15351	15351	0	0
23 Insurance	3217	3217	0	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Equipment rentals</u>	5557	5557	0	0
b <u>Maintenance expenses</u>	1597	1597	0	0
c <u>Utilities</u>	707	707	0	0
d <u>Miscellaneous Supplies & Expense</u>	3152	3152	0	0
e All other expenses	13105	13105	0	0
25 Total functional expenses. Add lines 1 through 24e	50552	50552	0	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash—non-interest-bearing	48,527	1	21,129	
	2 Savings and temporary cash investments	0	2	0	
	3 Pledges and grants receivable, net	0	3	0	
	4 Accounts receivable, net	0	4	0	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	6	0	
	7 Notes and loans receivable, net	0	7	0	
	8 Inventories for sale or use	0	8	0	
	9 Prepaid expenses and deferred charges	0	9	0	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	498,579			
	b Less: accumulated depreciation	54,546	61,500	10c	444,033
	11 Investments—publicly traded securities	0	11	0	
	12 Investments—other securities. See Part IV, line 11	0	12	0	
	13 Investments—program-related. See Part IV, line 11	0	13	0	
	14 Intangible assets	0	14	0	
	15 Other assets. See Part IV, line 11	0	15	0	
16 Total assets. Add lines 1 through 15 (must equal line 34)	110,607	16	465,162		
Liabilities	17 Accounts payable and accrued expenses	0	17	0	
	18 Grants payable	0	18	0	
	19 Deferred revenue	0	19	0	
	20 Tax-exempt bond liabilities	0	20	0	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0	
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0	
	26 Total liabilities. Add lines 17 through 25	0	26	0	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	110,027	27	465,127	
	28 Temporarily restricted net assets	0	28	0	
	29 Permanently restricted net assets	0	29	0	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds	0	30	0	
	31 Paid-in or capital surplus, or land, building, or equipment fund	0	31	0	
	32 Retained earnings, endowment, accumulated income, or other funds	0	32	0	
	33 Total net assets or fund balances	110,027	33	465,162	
34 Total liabilities and net assets/fund balances	110,027	34	465,162		

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	369172
2	Total expenses (must equal Part IX, column (A), line 25)	2	50552
3	Revenue less expenses. Subtract line 2 from line 1	3	318,620
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	110027
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	36515
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	465,162

Part XII Financial Statements and Reporting

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

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

BUDGET 7/1/20 to 6/30/21
BIG SKY SKATING & HOCKEY ASSOCIATION

	2020-21
Revenue:	Budget
Request from Resort Tax	40227
Other Public Grants	15000
Other Government Grants	0
Private Donor Contributions	25000
Fundraising events (net)	3500
Membership dues	0
Revenue Other:	
Program Income	14500
In-Kind Contributions	0
TOTAL REVENUE	98227

EXPENDITURES

Administration:

Payroll	0
Fundraising	0
Marketing/computer	1200
Dues/Fees/Memberships	0
Total Administrative Expense	1200

OPERATIONS/PROGRAMMING

Contract Labor/Services	38000
Other Operations Expense:	
Equipment Rentals	4500
Maintenance of Equipment	2000
Utilities	25350
Insurance	2200
Misc Supplies/Expense	2655
Storage Expense	1575
Equipment and Program Expense	2950
Accounting/Legal	2000
Total Other Operations Expense	43230
Total Operations Expense	86460
Depreciation Expense	54585
TOTAL EXPENSES	142245
PROJECTED INCOME/LOSS	-44018

**BIG SKY SKATING & HOCKEY ASSOCIATION
 PROFIT/LOSS 7/1/19 to 6/30/20
 BUDGET VS. ACTUAL ***

	Budget	Actual *
	2019-20	2019-20
REVENUE:		
Resort Tax District Grant	42,052	42,052
Other Public Grants	24,579	64,179
Private Donor Contributions	34,534	42,885
Fundraising events (net)	3000	5889
Membership dues/contri	0	0
Revenue Other:		
Program Income	17635	12,913
TOTAL REVENUE	121,800	167,918
EXPENDITURES		
ADMINISTRATION:		
Payroll	0	0
Fundraising	0	0
Marketing/computer	3672	1516
Dues/Fees/Memberships	0	355
OPERATIONS/PROGRAMMING		
Contract Labor/Payroll	26,000	42,999
Other Operations Expense:	53129	74,806
Total Other Operations Expense	79,129	117,805
OTHER EXPENSE:		
Depreciation	54485	54485
TOTAL EXPENSES	137,286	174,161
CAPITAL EXPENDITURES	39000	44,838
TOTAL EXPENDITURES	176,286	218,999
NET INCOME **	-54,486	-51,081

*** Actual is a projection based on actual revenue and expenses thru 4/1/2020 and our belief that there will be no further revenues or expenses before year-end**

BIG SKY SKATING AND HOCKEY ASSN, INC.
BALANCE SHEET AS OF 4/30/20 *

CURRENT ASSETS:

Checking	85,787
Certificates of Deposit	1500
Prepaid Expense	0
Grants Receivable	0
Resort Tax Receivables	0
Total Current Assets:	87,287

EQUIPMENT & RINK IMPROVEMENTS

Equipment:

Broomball Equipment	4500
Snowblowers 1&2	2249
Snowblower 3	1000
Hockey Equipment	4500
Curling Stones	8571
Zamboni	34975
Subtotal Equipment	55,795

Rink Improvements:

Lighting	15,000
Dasher Boards/Player Boxes	50000
Zamboni Shed	10000
Chiller	270774
Portable Pipe Systems	97010
Subtotal Rink Improvements	442,785
Capital Expenditures 2019-20	20,059
Subtotal for Book Value of Assets	462,843.71
Accumulated Depreciation	108,827
Net Book Value of Assets	354,016.71

LIABILITIES:

Payables	0
Debt	0
Total Liabilities	0

NET ASSETS **354,016.71**

*** The balance sheet is as of 4/30/20, but because our season is over and we do not anticipate additional bills or expenditures prior to 6/30/20, we believe that the balance sheet as of 4/30/20 is likely the same as it will be on 6/30/20**

1

4