

# WMPAC-FY21

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## *FY21 Application for Funding*

### ***Friends of Big Sky Education dba Warren Miller Performing Arts Center***

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### ***John Zirkle***

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# Application Form

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## Guidelines & Applications Tips

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### Guidelines:

- Please direct questions or concerns to Jenny Muscat, Operations Manager, at [jenny@resorttax.org](mailto: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

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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*

WMPAC-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:

Throughout the year, the Warren Miller Performing Arts Center charges admission fees for events, typically ranging between \$10 and \$50, with some events falling outside that range on either side. As a whole, ticket sales typically cover about 25% of our costs for events, with some being less, and some being more. Our average total paid by ticket in the 2019 Winter Season was \$23.35, while the 2020 Winter Season average total paid per ticket was \$31.76, representing 36% growth in one year.

### FTE Count\*

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

1

### PTE Count\*

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

2

### 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 will be moving to 2.0 FTE in the next three years, to accommodate internal growth for accounting and bookkeeping. We will add this FTE to current part-time positions.

**Organizational Partnerships**

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

WMPAC is a leading example of partnership in our community. The facility itself is on the campus of and owned by the Big Sky School District #72. The management of the facility is run by FOBSE/WMPAC, and the guidelines for that management are laid out in a memorandum of understanding. Additionally, WMPAC partners with other organizations like Big Sky Broadway, the Arts Council, Outlaw Partners, Resort Tax, and many other non-profits and individuals in our community to plan successful events.

**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.*

\$235,000.00

**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.*

\$176,350.00

### **Explain Variance**

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

We are committed to playing our role in the community in response to the COVID-19 pandemic, while also continuing to follow our mission to the best of our ability, serving the ongoing cultural needs of Big Sky. We hope that, in addition to the resources we returned from this past fiscal year, this reduction of \$58,650 (a cut of 25%) from the anticipated request will be seen as an act of good faith given the challenges that Big Sky is currently facing.

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\***

\$50,000.00

### **October 2020 Estimate\***

\$0.00

### **November 2020 Estimate\***

\$50,000.00

**December 2020 Estimate\***

\$0.00

**January 2021 Estimate\***

\$76,350.00

**February 2021 Estimate\***

\$0.00

**March 2021 Estimate\***

\$0.00

**April 2021 Estimate\***

\$0.00

**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)?

\$200,000.00

### **Future Funding Request FY23\***

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

\$225,000.00

### **Mill Levy Authority\***

Does your organization have mill levy authority?

No

## **Public Safety**

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### **Public Safety\***

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

No

## **Financial Information**

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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)

WMPAC\_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:

FOBSE 2017 990 - Public Inspec Copy.PDF

Due to COVID-19's impact on accounting and tax season, the filing deadline for the FY2019 990 has been extended. Therefore, we are submitting our FY18 here, which is our most recently filed 990 for FOBSE/WMPAC.

## 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:

To date, we have never been asked for an auditor's report. While considering one for a prestigious grant opportunity, we did make a request to Anderson ZurMuehlen, and we were quoted a range of between \$18,000 - \$25,000 to complete the request. This would have been for a \$10,000 grant, so we decided not to apply. Given the size of the financial commitment to complete an audit, and the fact that we have never had one requested of us, it has not been in our organization's interest to complete one.

## 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:

WMPAC\_Operating Budget\_CFY.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:

WMPAC\_PY\_P&L\_BvA .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:

WMPAC\_BS\_PYBvA.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:

Past and present sources of funding include the National Endowment for the Arts, the Western States Arts Federation (WESTAF), the Montana Cultural Trust and Montana Arts Council, the Montana Department of Commerce, the Montana Community Foundation, the Big Sky Resort Area District (Resort Tax), Big Sky Resort, Corporate Sponsorships, Private Individual Donations and Sponsorships, Yellowstone Club Community Foundation, Moonlight Community Foundation, and many more. Our earned income includes



Ticket Sales throughout the year and other tuition-based models that are program-dependent. Over our last seven years of programming, here is an overview of our model:

- 29%: Big Sky Resort Area District (Resort Tax)
- 25%: Private Donations
- 14%: Ticket Sales and Tuition\*
- 14%: Private Foundations
- 10%: In-Kind Sponsors
- 7%: Corporate Sponsors

\*Taken over the entire year. Our Winter Season has a much higher percentage, but this accounts for Fall and Summer as well, which are still developing programs.

### Strategic Plan/Long-Term Plan\*

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

Yes

### 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...*

191104 WMPAC General Operating Overview.pdf

## Project/Program 1 Information

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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:

FY21 Artist Fees

### Amount Requested | Project/Program 1\*

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

\$176,350.00

### 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:

- Preserve a cohesive, but distinct character throughout the community
- Provide residents with cultural opportunities
- Embrace Big Sky's DNA as a destination, born out of a visitor economy

### Strategy Explanation | Project/Program 1\*

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

WMPAC preserves a cohesive but distinct character throughout the community, and provides residents with cultural opportunities. First and foremost, we are a community arts center. The school uses the center daily for classes, meetings, performances and exhibitions and community groups like Big Sky Broadway and Big Sky Community Theatre use it for evening rehearsals and shows.

During our acclaimed Winter Season, WMPAC hosts a performance series featuring nationally and internationally acclaimed artists. WMPAC asks the Resort Tax to assist in funding these performances so we can maintain our affordable ticket prices, ensuring that the entire Big Sky community has access to world-class productions.

WMPAC embraces Big Sky's DNA as a destination, born out of a visitor economy. Over 40% of our Winter Season patronage is from outside Big Sky, bringing with it ancillary spending. While WMPAC is a valued local gem, it also attracts regional, national, and international visitors.

## 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:

WMPAC is a year-round, public indoor space, with high-end technological support and an aesthetically pleasing ambience. While we are in use more than 300 days per year, we still have many evenings, or times during “after-school hours” that WMPAC has capacity to grow. As a unique community venue, we can serve many critical non-arts related gatherings, enhancing community cohesion and social opportunities.

## 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:

- Businesses
- Children/Families
- Local Workforce
- Non-Profits
- Part-Time Residents
- Residents in Need of Financial Assistance
- Tourist/Visitor
- Year-Round Residents
- Other (please explain in the next question)

## More Detail Community Segment | Project/Program 1

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

Through sponsorship opportunities, affordable ticket prices, a highly differentiated approach to programming, world-class curation, and active targeting for partnered events, we serve the entire community and set the stage for creativity in Big Sky.

## 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:

We start our summer programming in the last week of July, and we typically complete our Winter Season by the end of March each year. New this year, in response to the COVID-19 pandemic, we are also exploring virtual programming during off seasons.

### **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:

N/A.

### **Goals | Project/Program 1\***

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

This year, we are planning on annual offerings consistent with previous years, but with accommodations made for the COVID-19 pandemic. Conservatively, we anticipate serving an in-person audience base reduced by 25% from previous years, with an increase in virtual presentation, to be determined. In the past, we have seen 8,000 visitors each year. While we expect a reduction in physical attendance, we are seeing a positive response to virtual programming, with over 1,200 participants in our first series. We measure our success against previous years' baselines in attendance through ticket sales and digital reports, as well as community surveys that document and evaluate impressions and marketing channels for communication.

### **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:

Our collaborative efforts come in the form of working with more than 500 local and national artists each year. Each project involves an entirely new cohort of performers, ranging from magicians to celebrities, dance ensembles to classical music groups, local youth to first-time public speakers.

### **Community Outreach | Project/Program 1\***

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

We are an event-driven organization that responds to the needs of our local audiences and performers. In addition to our robust campaigning each year, where we meet with local individuals on a variety of different platforms (fundraising, engagement, creative production), we are attentive to the behavioral metrics of our audiences. We measure through baseline comparisons in participation and retention over extended periods, as well as timing on ticket purchases and average amount paid. The success of these endeavors is

demonstrated by the increased participation at events, higher average ticket prices, and earlier ticket buying for more shows throughout the year.

### **Start Date | Project/Program 1\***

06/21/2020

### **Completion Date | Project/Program 1\***

05/15/2021

### **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:

Additional funding for our annual artist fees comes from local businesses like 320 Ranch, The Wilson Hotel, and Big Sky Resort who house our artists, and from the Hungry Moose for artist meals. Support also comes from ticket buyers, individual donors and corporate sponsors who support us in our mission, all three community foundations, and other select state, federal, and national funders that vary from project to project. In total, support comes from more than 100 sources annually.

### **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:

We work hard to strike a fine balance between accessibility and establishing value for our community events. Because of this sensitive approach to pricing, we are able to keep the theater full throughout the year. We also know that, at the right valuation of ticket price, audiences are less likely to cancel if they know they have invested a meaningful amount in their experience.

## COVID-19

### COVID-19\*

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

As an "other place of assembly," WMPAC is a high-risk institution in the ongoing COVID-19 pandemic. We have developed the following strategic guidelines, prepared in accordance with Governor Bullock's reopening plan for Montana:

PHASE ONE: "Other PLACES OF ASSEMBLY shall remain closed"

WMPAC'S RESPONSE: VIRTUAL PROGRAMMING. NO LIVE AUDIENCES.

Until Montana transitions to Phase II, all of WMPAC's programming will be fully virtual. There will be no assembly inside WMPAC, and artists will either perform from their homes through a no-contact virtual series, or with strict social distancing policies for Big Sky performers who can appear on our stage and broadcast to a virtual audience. The latter option will be developed and enforced in collaboration with the local Big Sky School District #72, the owner of our public facility.

PHASE TWO: "PLACES OF ASSEMBLY can become operational with reduced capacity and must adhere to physical distancing. Avoid GATHERING in groups of more than 50 people in circumstances that do not readily allow for appropriate distancing."

WMPAC'S RESPONSE: HYBRID PROGRAMMING. LIMITED LIVE AUDIENCE.

For ongoing programming, we will limit in-person attendance capacity to 50 individuals, who will be required to reserve seating in advance. The seating options will be designed in such a way wherein households and family members can sit together, but will be able to safely adhere to physical distancing from others in the theater. We'll adhere to enhanced sanitation practices, focusing on high-touch areas like handrails, armrests, crash-bars on interior and exterior doors, door handles, and bathroom areas, which will be thoroughly sanitized in advance.

PHASE THREE: "ALL BUSINESSES / PLACES OF ASSEMBLY can remain fully operational with awareness of physical distancing."

WMPAC'S RESPONSE: HYBRID PROGRAMMING. EXPANDED LIVE AUDIENCE.

As Big Sky remains a destination where individuals visit from out of state frequently, it will be important to make sure that we are following the instruction of "awareness of physical distancing." Therefore, it would be wise for WMPAC to continue to limit the size of its audiences to maintain a reasonable amount of social distancing protocols.

Moving forward, we plan to approach the year as any other, with parallel paths in place that will respond to the Governor's directives. For programs that must be cancelled, we will not request Resort Tax funds. Only time will tell.

## Application Verification & Summary

### Community Messaging\*

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

WMPAC continues to provide world-class and family-friendly programming at affordable prices for our entire community. Our events are carefully designed and planned to encourage individuals from all walks of life to connect through culture in a safe, inspiring space year-round.

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\***

04/30/2020

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***

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### **Staff Questions for Applicant\***

## File Attachment Summary

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### ***Applicant File Uploads***

- WMPAC\_3-Year Financial Forecast (FY21).xlsx
- FOBSE 2017 990 - Public Inspec Copy.PDF
- WMPAC\_Operating Budget\_CFY.pdf
- WMPAC\_PY\_P&L\_BvA .pdf
- WMPAC\_BS\_PYBvA.pdf
- 191104 WMPAC General Operating Overview.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.**

<b>ITEMIZED EXPENSES AND REVENUES</b> <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> <b>05/01/20 - 04/30/21</b>
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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)		
<b>Revenue</b>	Resort Tax	\$ 224,191.00	\$ 184,100.00	\$ 176,350.00	\$ 200,000.00	-21%	29%		
	Other Public Grants	\$ 104,300.00	\$ 105,186.00	\$ 48,250.00	\$ 60,000.00	-54%	8%		
	Private Donations (not including In-Kind)	\$ 247,010.00	\$ 238,956.00	\$ 250,750.00	\$ 275,000.00	2%	41%		
	Fundraising Events (Net Amount)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0%		
	Dues & Fees	\$ 119,287.00	\$ 109,910.36	\$ 67,658.00	\$ 75,000.00	-43%	11%		
	Other*	\$ 80,290.00	\$ 75,790.00	\$ 66,330.00	\$ 75,000.00	-17%	11%		
	<b>Total</b>	<b>\$ 775,078.00</b>	<b>\$ 713,942.36</b>	<b>\$ 609,338.00</b>	<b>\$ 685,000.00</b>	<b>-27%</b>	<b>100%</b>	Should total 100%	
<b>Expenses</b>	Administration	Payroll	\$ 12,817.82	\$ 12,817.82	\$ 12,817.82	0%	2%		
		Fundraising	\$ 40,763.56	\$ 40,763.56	\$ 40,763.56	0%	7%		
		Marketing	\$ 50,004.00	\$ 48,116.60	\$ 53,622.00	\$ 55,000.00	7%	9%	
	Operations/ Programming	Payroll	\$ 78,570.80	\$ 78,043.55	\$ 68,780.80	\$ 75,000.00	-12%	12%	
		Other	\$ 422,599.72	\$ 415,553.06	\$ 327,023.82	\$ 385,000.00	-23%	57%	
	Other**	\$ 80,290.00	\$ 75,790.00	\$ 66,330.00	\$ 75,000.00	-17%	12%		
<b>Total</b>	<b>\$ 685,045.90</b>	<b>\$ 671,084.59</b>	<b>\$ 569,338.00</b>	<b>\$ 650,000.00</b>	<b>-17%</b>	<b>100%</b>	Should total 100%		
<b>Capital Expenditures</b>	<b>Total</b>	<b>\$ 28,500.00</b>	<b>\$ 19,273.02</b>	<b>\$ 40,000.00</b>	<b>\$ 35,000.00</b>	<b>40%</b>	<b>N/A</b>		
<b>Income</b>	<b>Net Income</b>	<b>\$ 61,532.10</b>	<b>\$ 23,584.75</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>N/A</b>		

\* Revenue Other: In-Kind Support for Lodging, Artist Food, and Marketing Support

\*\*Expenses Other: Wash for In-Kind Support in Income

\*\*\*Explain Variances: Fees and dues were down because of the cancellation of our final two events in the season. Everything else is well in-line. We have a tough year ahead.

**\* 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>5/1/20 - 4/30/21</i>	Year 2 <i>5/1/21-4/30/22</i>	Year 3 <i>5/1/22-4/30/22</i>	TOTAL
<b>Payroll</b>	\$ 131,232.18	\$ 135,169.15	\$ 139,224.22	\$ 405,625.55
<b>Total # of FTE Personnel</b>	2.0	2.0	2.0	N/A
<b>Operations/Programming</b>	\$ 438,105.82	\$ 514,830.85	\$ 600,000.00	\$ 1,552,936.67
<b>Capital Expenditures</b>	\$ 40,000.00	\$ 35,000.00	\$ 35,000.00	\$ 110,000.00
<b>Total</b>	\$ 609,338.00	\$ 685,000.00	\$ 774,224.22	\$ 2,068,562.22

#### RESERVES: Capital, Programming, and/or Operating

On Hand Restricted**	\$	99,562.80
On Hand Unrestricted**	\$	55,682.85
Goal (if currently no reserves)		

#### \*\*Purpose of Restricted and Unrestricted Capital Reserves:

Our on-hand restricted is divided into three funds, which we have been working hard to develop since our inception in 2013. The first is the future revenue shortfall fund, which currently sits at \$24,332. This is in the event of an emergency situation in which an event went south or performed poorly. Since we have to enter into contracts with considerable risk each season (i.e. we really need the theater to be full), we need this buffer as we are still a relatively new organization in the field. The second fund is the Warren Miller Memorial fund of \$30,730.80. When Warren passed away, his widow sent out a request for people to donate to WMPAC, and we are holding on to these funds to engage them in exterior capital expenditures to honor his legacy. They cannot be spent on programming. The last is our project development fund of \$44,500, which is used to develop projects that are 2 years or more on the horizon. This is an important part of our process to be a world-class arts institution in a small mountain town. Our current unrestricted funds are sponsorships that were not employed at the end of our 2020 Winter Season, and will be used for ongoing payroll purposes and potentially rolled over into the 2021 Winter Season, pending conversations with our individual donors.

Form **990**

**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. 1545-0047

**2017**

Open to Public Inspection

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/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018**

<b>B</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	<b>C</b> Name of organization <b>FRIENDS OF BIG SKY EDUCATION</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>PO BOX 160633</b> City or town, state or province, country, and ZIP or foreign postal code <b>BIG SKY, MT 59716</b>	<b>D</b> Employer identification number <b>33-1106018</b> <b>E</b> Telephone number <b>406-580-4543</b>
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>G</b> Gross receipts \$ <b>872,670.</b>
<b>J</b> Website: ▶ <b>WWW.FRIENDSOFBIGSKYEDUCATION.ORG</b>		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>2004</b> <b>M</b> State of legal domicile: <b>MT</b>
<b>F</b> Name and address of principal officer: <b>DAVID GASSER</b> <b>SAME AS C ABOVE</b>		
<b>H(c)</b> Group exemption number ▶		

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>FRIENDS OF BIG SKY EDUCATION (FOBSE) IS ORGANIZED EXCLUSIVELY FOR CHARITABLE PURPOSES THAT</b>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	<b>5</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	<b>5</b>
<b>5</b>	Total number of individuals employed in calendar year 2017 (Part V, line 2a) .....	<b>5</b>	<b>10</b>
<b>6</b>	Total number of volunteers (estimate if necessary) .....	<b>6</b>	<b>13</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	<b>0.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34 .....	<b>7b</b>	<b>0.</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b> 648,540.	<b>Current Year</b> 696,684.
<b>9</b>	Program service revenue (Part VIII, line 2g) .....	158,809.	175,986.
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	6.	0.
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	0.	0.
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	807,355.	872,670.
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	138,544.	122,164.
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4) .....	0.	0.
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	16,964.	32,133.
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e) .....	0.	0.
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>34,211.</b>		
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	539,539.	658,318.
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	695,047.	812,615.
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 .....	112,308.	60,055.
<b>20</b>	Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b> 303,914.	<b>End of Year</b> 363,969.
<b>21</b>	Total liabilities (Part X, line 26) .....	0.	0.
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 .....	303,914.	363,969.

**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.

<b>Sign Here</b>	Signature of officer <b>DAVID GASSER, TREASURER</b> Type or print name and title	Date _____			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>HEATHER WALSTAD</b>	Preparer's signature <b>HEATHER WALSTAD</b>	Date <b>04/09/19</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01077744</b>
	Firm's name ▶ <b>ANDERSON ZURMUEHLEN &amp; CO., P.C.</b>			Firm's EIN ▶ <b>81-0385940</b>	
	Firm's address ▶ <b>1019 EAST MAIN, STE 201 BOZEMAN, MT 59715</b>			Phone no. <b>406-556-6160</b>	

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: FRIENDS OF BIG SKY EDUCATION (FOBSE) IS ORGANIZED EXCLUSIVELY FOR CHARITABLE PURPOSES THAT ENHANCE AND SUPPORT THE EDUCATION OF BIG SKY STUDENTS AND THE BIG SKY COMMUNITY, INCLUDING CULTURAL EDUCATION AND ENTERTAINMENT.

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

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

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 \$ 602,698. including grants of \$ ) (Revenue \$ 175,986. ) THE WARREN MILLER PERFORMING ARTS CENTER PRESENTS A WINTER SERIES OF PERFORMANCES FOR THE BIG SKY AND GREATER MONTANA COMMUNITY AND A SUMMER CONSERVATORY TRAINING PROGRAM FOR STUDENT AND PROFESSIONAL ARTISTS FROM AROUND THE NATION. ONGOING CAMPAIGNS FOR CONTRIBUTIONS SUSTAIN THESE TWO ARTS PROGRAMS TO GROW A BASE OF CONFIDENT PERFORMERS AND INSPIRED AUDIENCES OF ALL AGES.

4b (Code: ) (Expenses \$ 76,164. including grants of \$ 76,164. ) (Revenue \$ ) FOBSE RAISED FUNDS TO SUPPORT GRANTS PROVIDED TO THE INTERNATIONAL BUSINESS SCHOOL AND STUDENT TUTORING PROGRAM FOR LONG PEAK HIGH SCHOOL STUDENTS.

4c (Code: ) (Expenses \$ 46,000. including grants of \$ 46,000. ) (Revenue \$ ) FRIENDS OF BIG SKY EDUCATION SPONSORS COMMUNITY-BASED COLLEGE SCHOLARSHIP PROGRAM FOR STUDENTS GRADUATING FROM LONE PEAK HIGH SCHOOL AND ENROLLING IN AN ACCREDITED POST-SECONDARY INSTITUTION.

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

4e Total program service expenses 724,862.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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> .....	X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	X	
<b>3</b> 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> .....		X
<b>4 Section 501(c)(3) organizations.</b> 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> .....		X
<b>5</b> 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> .....		X
<b>6</b> 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> .....		X
<b>7</b> 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> .....		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
<b>9</b> 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> .....		X
<b>10</b> 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> .....		X
<b>11</b> 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.		
<b>a</b> 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> .....	X	
<b>b</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> .....		X
<b>c</b> 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> .....		X
<b>d</b> 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> .....		X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		X
<b>f</b> 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> .....		X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....		X
<b>b</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> .....		X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		X
<b>b</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> .....		X
<b>15</b> 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> .....		X
<b>16</b> 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> .....		X
<b>17</b> 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</i> .....		X
<b>18</b> 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> .....		X
<b>19</b> 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> .....		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> 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> .....	X	
<b>22</b> 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> .....	X	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
<b>24a</b> 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> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> 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> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....	X	
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</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> .....		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

**Note.** All Form 990 filers are required to complete Schedule O .....

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Input box for Schedule O

Table with columns for question number, description, sub-questions (1a-14b), Yes, and No. Contains various tax compliance questions and their corresponding 'Yes' or 'No' responses.



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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 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?; 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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; 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?; 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 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: ANNE MISTRETTA - 406-580-4543 PO BOX 160633, BIG SKY, MT 59716

**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 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) LOREN BOUGH PRESIDENT	20.00 0.00	X		X				0.	0.	0.
(2) ANNE MARIE MISTRETТА VICE PRESIDENT AND SECRETARY	10.00 0.00	X		X				0.	0.	0.
(3) DAVID GASSER TREASURER	3.00 0.00	X		X				0.	0.	0.
(4) JILL BOUGH BOARD MEMBER	10.00 0.00	X						0.	0.	0.
(5) JERRY MISTRETТА BOARD MEMBER	5.00 0.00	X						0.	0.	0.
(6) JOHN ZIRKLE ARTISTIC DIRECTOR	22.00 18.00			X				0.	121,409.	16,566.

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

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

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

Table with 3 columns: Question number, Question text, Yes/No columns. Contains questions 3, 4, and 5 regarding compensation reporting.

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes a 'NONE' entry in column A.

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)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	696,684.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....						
	<b>h Total.</b> Add lines 1a-1f .....			696,684.			
<b>Program Service Revenue</b>	<b>2 a</b> <u>PERFORMING ARTS CENTER</u> .....	<b>Business Code</b>	900099	175,986.	175,986.		
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....			175,986.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....						
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses .....					
		<b>c</b> Rental income or (loss) .....					
		<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses .....					
		<b>c</b> Gain or (loss) .....					
		<b>d</b> Net gain or (loss) .....					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>					
		<b>b</b> Less: direct expenses .....	<b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events .....					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
<b>b</b> Less: direct expenses .....		<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>						
	<b>b</b> Less: cost of goods sold .....	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory .....						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> .....							
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions. ....			872,670.	175,986.	0.	0.	

**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  X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	76,164.	76,164.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	46,000.	46,000.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	29,378.	29,378.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	2,755.	2,755.		
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	10,461.	910.	9,551.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	324,643.	277,031.	13,401.	34,211.
12 Advertising and promotion	40,508.	40,008.	500.	
13 Office expenses	3,325.		3,325.	
14 Information technology	3,602.		3,602.	
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,134.		3,134.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	10,019.	10,019.		
23 Insurance	3,524.		3,524.	
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 <b>PERFORMING ARTS CENTER:</b>	144,384.	144,384.		
b <b>PERFORMING ARTS CENTER</b>	98,213.	98,213.		
c <b>MISCELLANEOUS EXPENSE</b>	15,874.		15,874.	
d <b>BANK FEES</b>	631.		631.	
e All other expenses				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	812,615.	724,862.	53,542.	34,211.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	256,580.	<b>1</b>	330,754.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	4,772.	<b>4</b>	672.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 50,091.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 17,548.	42,562.	<b>10c</b> 32,543.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....		303,914.	<b>16</b>	363,969.
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....		<b>17</b>	
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....		0.	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	232,017.	<b>27</b>	274,397.
	<b>28</b> Temporarily restricted net assets .....	71,897.	<b>28</b>	89,572.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	303,914.	<b>33</b>	363,969.	
<b>34</b> Total liabilities and net assets/fund balances .....	303,914.	<b>34</b>	363,969.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	872,670.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	812,615.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	60,055.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	303,914.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	363,969.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</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		X
<b>c</b>	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.		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
<b>b</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 _____		

Form 990 (2017)

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Name of the organization <b>FRIENDS OF BIG SKY EDUCATION</b>	Employer identification number <b>33-1106018</b>
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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		
<b>Total</b>						



**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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	552,023.	420,845.	513,083.	648,540.	696,684.	2,831,175.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	552,023.	420,845.	513,083.	648,540.	696,684.	2,831,175.
<b>5</b> 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) .....						71,742.
<b>6 Public support.</b> Subtract line 5 from line 4.						2,759,433.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>7</b> Amounts from line 4 .....	552,023.	420,845.	513,083.	648,540.	696,684.	2,831,175.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	226.	9.	14.	6.	0.	255.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						2,831,430.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	678,423.
<b>13 First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	97.46 %
<b>15</b> Public support percentage from 2016 Schedule A, Part II, line 14 .....	<b>15</b>	85.50 %
<b>16a 33 1/3% support test - 2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>	
<b>b 33 1/3% support test - 2016.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>17a 10% -facts-and-circumstances test - 2017.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>b 10% -facts-and-circumstances test - 2016.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2017.** 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 - 2016.** 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
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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>		
<b>8</b> 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>		
<b>9a</b> 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>b</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>		
<b>c</b> 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>		
<b>10a</b> 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>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> 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.		
<b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> 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 <b>Part VI</b> 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.	Yes	No
<b>b</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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> 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 <b>Part VI</b> .		
<b>b</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 <b>Part VI</b> the role played by the organization in this regard.		

**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.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	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)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<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).		

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

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2017 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
<b>1</b> Distributable amount for 2017 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013			
<b>c</b> From 2014			
<b>d</b> From 2015			
<b>e</b> From 2016			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2017 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2013			
<b>b</b> Excess from 2014			
<b>c</b> Excess from 2015			
<b>d</b> Excess from 2016			
<b>e</b> Excess from 2017			

**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.)

Multiple horizontal lines for supplemental information.

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Name of the organization **FRIENDS OF BIG SKY EDUCATION** Employer identification number **33-1106018**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or education)     Preservation of a historically important land area  
 Protection of natural habitat     Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2017



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  \_\_\_\_\_ %
- c Temporarily restricted endowment  \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		50,091.	17,548.	32,543.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				32,543.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII



**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Name of the organization **FRIENDS OF BIG SKY EDUCATION** Employer identification number **33-1106018**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
BIG SKY SCHOOL DISTRICT #72 45465 GALLATIN ROAD GALLATIN GATEWAY, MT 59730	81-6000440		76,164.	0.			FOBSE RAISED MONIES (SPECIFICALLY A TECHNOLOGY GRANT FROM THE YELLOWSTONE CLUB

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... ▶ \_\_\_\_\_

**3** Enter total number of other organizations listed in the line 1 table ..... ▶ \_\_\_\_\_

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS	13	46,000.	0.		

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

SINCE THE GRANTS ARE TO THE LOCAL SCHOOL SYSTEM AND PRIMARILY FOR COMMUNITY RELATED PROGRAM SERVICES, THE FUNDS ARE INVOICED TO FOBSE BY THE SCHOOL DISTRICT. COPIES OF THE INVOICES FOR WHICH FOBSE REIMBURSES THE SCHOOL DISTRICT ARE ON FILE. RESULTS OF THE USE OF THOSE FUNDS IS READILY AVAILABLE TO THE COMMUNITY. INDIVIDUAL PROJECTS ARE MONITORED BY THE OFFICERS OF FOBSE. THE FUNDS HAVE BEEN USED FOR PRIMARILY CONSTRUCTION PROJECTS, SO THE FINAL RESULTS ARE EASY TO SEE. OTHER NON-CONSTRUCTION PROGRAM SERVICES ARE MONITORED BY COMMUNITY VOLUNTEERS.

**Part IV** Supplemental Information

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: BIG SKY SCHOOL DISTRICT #72

(H) PURPOSE OF GRANT OR ASSISTANCE: FOBSE RAISED MONIES (SPECIFICALLY A TECHNOLOGY GRANT FROM THE YELLOWSTONE CLUB COMMUNITY FOUNDATION) TO SUPPORT TECHNOLOGY USAGE/INSTRUCTION (1:1 STUDENT DEVICES AND TECHNOLOGY PROFESSIONAL DEVELOPMENT FOR SCHOOL STAFF).



**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
LOREN BOUGH	LOREN IS A BOARD ME	76,164.	FOBSE MADE		X

**Part V Supplemental Information**

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: LOREN BOUGH

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

LOREN IS A BOARD MEMBER OF FOBSE AND BIG SKY SCHOOL DISTRICT

(D) DESCRIPTION OF TRANSACTION: FOBSE MADE GRANTS TO BIG SKY SCHOOL DISTRICT.



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

FRIENDS OF BIG SKY EDUCATION

Employer identification number

33-1106018

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

ENHANCE AND SUPPORT THE EDUCATION OF BIG SKY STUDENTS AND THE BIG SKY  
COMMUNITY, INCLUDING CULTURAL EDUCATION AND ENTERTAINMENT.

FORM 990, PART VI, SECTION B, LINE 11B:

THE COMPLETED FORM 990 IS REVIEWED BY THE OFFICERS AND BOARD MEMBERS PRIOR  
TO SUBMISSION. COMMENTS, QUESTIONS, AND ISSUES, IF ANY, ARE SOLICITED FROM  
THE OFFICERS AND BOARD MEMBERS AND ANY ISSUES ARE RESOLVED PRIOR TO  
SUBMISSION.

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS, ARTICLES OF ORGANIZATION, BYLAWS, AND FORM 990'S ARE  
AVAILABLE AT [WWW.FRIENDSOFBIGSKYEDUCATION.ORG](http://WWW.FRIENDSOFBIGSKYEDUCATION.ORG). THE ORGANIZATION DOES NOT  
HAVE A WRITTEN CONFLICT OF INTEREST POLICY. FINANCIAL STATEMENTS ARE  
AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

ARTISTIC DIRECTOR:

PROGRAM SERVICE EXPENSES	50,765.
MANAGEMENT AND GENERAL EXPENSES	9,254.
FUNDRAISING EXPENSES	32,204.
TOTAL EXPENSES	92,223.

OPERATIONS MANAGEMENT:

PROGRAM SERVICE EXPENSES	16,210.
MANAGEMENT AND GENERAL EXPENSES	4,147.

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

Schedule O (Form 990 or 990-EZ) (2017)

732211 09-07-17

Name of the organization FRIENDS OF BIG SKY EDUCATION	Employer identification number 33-1106018
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FUNDRAISING EXPENSES	2,007.
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TOTAL EXPENSES	22,364.
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INTERN:

PROGRAM SERVICE EXPENSES	170.
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MANAGEMENT AND GENERAL EXPENSES	0.
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FUNDRAISING EXPENSES	0.
----------------------	----

TOTAL EXPENSES	170.
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PERFORMING ARTS CENTER ARTIST AND TEACHER FEES:

PROGRAM SERVICE EXPENSES	189,593.
--------------------------	----------

MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

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

TOTAL EXPENSES	189,593.
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PERFORMING ARTS CENTER TECHNICAL SERVICES:

PROGRAM SERVICE EXPENSES	20,293.
--------------------------	---------

MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

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

TOTAL EXPENSES	20,293.
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TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	324,643.
--	----------

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization **FRIENDS OF BIG SKY EDUCATION** Employer identification number **33-1106018**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
BIG SKY SCHOOL DISTRICT #72 - 81-6000440 45465 GALLATIN ROAD GALLATIN GATEWAY, MT 59730	SCHOOL DISTRICT	MONTANA	115				X

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			



**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Lined area for supplemental information.





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

Department of the Treasury  
Internal Revenue Service

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

▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

**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/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on 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
File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>FRIENDS OF BIG SKY EDUCATION</b>	Employer identification number (EIN) or <b>33-1106018</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO BOX 160633</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>BIG SKY, MT 59716</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

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 (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**ANNE MISTRETTA**

• The books are in the care of ▶ **PO BOX 160633 - BIG SKY, MT 59716**  
Telephone No. ▶ **406-580-4543** 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 **MAY 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶  calendar year \_\_\_\_\_ or  
▶  tax year beginning **JUL 1, 2017**, and ending **JUN 30, 2018**.

**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

<b>3a</b> 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.	<b>3a</b>	\$	0.
<b>b</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.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	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.

**MAIL TO: DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0045**

## WMPAC FISCAL YEAR 2021 BIG PICTURE SUMMARY

SUMMER INCOME	FALL INCOME	WINTER INCOME	FY20 TOTAL INCOME
\$ 174,540	\$ 21,790	\$ 413,008	\$ 609,338

SUMMER EXPENSE	FALL EXPENSE	WINTER EXPENSE	FY20 TOTAL EXPENSE
\$ 175,416	\$ 21,235	\$ 412,686	\$ 609,338

SUMMER NET +/-	FALL NET +/-	WINTER NET +/-	FY20 NET +/-
\$ (876)	\$ 555.00	\$ 322	\$ 0

## INCOME BREAKDOWN

Summer Resort Tax	Fall Resort Tax	Winter Resort Tax	FY20 Resort Tax Total
\$ 50,000 29%	\$ 1,350 6%	\$ 125,000 30%	\$ 176,350 29%

Summer Grants	Fall Grants	Winter Grants	FY20 Grants Total
\$ 9,500 5%	\$ 9,500 44%	\$ 29,250 7%	\$ 48,250 8%

Summer Donations	Fall Donations	Winter Donations	FY20 Donations Total
\$ 85,000 49%	\$ - 0%	\$ 123,750 30%	\$ 208,750 34%

Summer Corporate	Fall Corporate	Winter Corporate	FY20 Corporate Total
\$ 5,000 3%	\$ - 0%	\$ 37,000 9%	\$ 42,000 7%

Summer Earned Income	Fall Earned Income	Winter Earned Income	FY20 Earned Income Total
\$ 4,250 2%	\$ 8,600 39%	\$ 54,808 13%	\$ 67,658 11%

Summer In-Kind	Fall In-Kind	Winter In-Kind	FY20 In-Kind Total
\$ 20,790 12%	\$ 2,340 11%	\$ 43,200 10%	\$ 66,330 11%

## EXPENSE BREAKDOWN

Summer Programming	Fall Programming	Winter Programming	FY20 Programming Total
\$ 151,105 86.1%	\$ 19,890 93.7%	\$ 225,825 55%	\$ 396,820 65%

Summer Marketing	Fall Marketing	Winter Marketing	FY20 Marketing Total
\$ 1,118 0.6%	\$ 1,345 6.3%	\$ 51,159 12%	\$ 53,622 9%

Summer Admin	Fall Admin	Winter Admin	FY20 Admin Total
\$ 23,193 13.2%	\$ - 0.0%	\$ 95,703 23%	\$ 118,896 20%

Summer Capital	Fall Capital	Winter Capital	FY20 Capital Total
\$ - 0.0%	\$ - 0.0%	\$ 40,000 10%	\$ 40,000 7%

**Friends of Big Sky Education**  
**Profit & Loss**  
May 2019 through April 2020

Notes

			Change	
	Budget	Actual	\$ +/-	% +/-
Ordinary Income/Expense				
Income				
FOBSE Income				
FOBSE Donations				
FOBSE Cash Donations	\$211,147.78	\$211,147.78	\$0.00	0.00%
Scholarship Donations	\$109,224.82	\$109,224.82	\$0.00	0.00%
FOBSE Donations - Other	\$200.00	\$200.00	\$0.00	0.00%
Total FOBSE Donations	\$320,572.60	\$320,572.60	\$0.00	0.00%
FOBSE Grants	(\$18,546.15)	(\$18,546.15)	\$0.00	0.00%
Total FOBSE Income	\$302,026.45	\$302,026.45	\$0.00	0.00%
WMPAC Income				
WMPAC Donations and Grants	\$402,800.00	\$411,564.77	\$8,764.77	2.18%
WMPAC Earned Income				
Ticketing Sales	\$116,267.00	\$107,410.36	(\$8,856.64)	-7.62%
Tuition	\$3,020.00	\$2,500.00	(\$520.00)	-17.22%
Total WMPAC Earned Income	\$119,287.00	\$109,910.36	(\$9,376.64)	-7.86%
WMPAC Resort Tax				
Resort Tax FY20	\$289,641.00	\$249,550.00	(\$40,091.00)	-13.84%
Total WMPAC Resort Tax	\$289,641.00	\$249,550.00	(\$40,091.00)	-13.84%
Total WMPAC Income	\$811,728.00	\$771,025.13	(\$40,702.87)	-5.01%
Total Income	\$1,113,754.45	\$1,073,051.58	(\$40,702.87)	-3.65%
Gross Profit	\$1,113,754.45	\$1,073,051.58	(\$40,702.87)	-3.65%
Expense				
Administrative Expenses				
FOBSE Operations				
FOBSE PO Box	\$106.00	\$106.00	\$0.00	0.00%
Insurance	\$1,832.00	\$1,832.00	\$0.00	0.00%
Marketing	\$6,040.68	\$6,040.68	\$0.00	0.00%
Meetings & Conferences	\$818.00	\$818.00	\$0.00	0.00%
Postage	\$2,574.00	\$2,574.00	\$0.00	0.00%
Professional Fees	\$0.00	\$0.00	\$0.00	#DIV/0!
Accounting/Bookkeeping	\$6,650.00	\$6,650.00	\$0.00	0.00%
Total Professional Fees	\$6,650.00	\$6,650.00	\$0.00	0.00%
Red Bus	\$253.51	\$253.51	\$0.00	0.00%
Regs, Forms & Mmbrshps	\$20.00	\$20.00	\$0.00	0.00%
Website	\$155.96	\$155.96	\$0.00	0.00%
FOBSE Operations - Other	\$0.00	\$0.00	\$0.00	#DIV/0!
Total FOBSE Operations	\$18,450.15	\$18,450.15	\$0.00	0.00%
WMPAC Operations				
AD Operations	\$9,259.94	\$9,259.94	\$0.00	0.00%
Bank Fees	\$1,000.00	\$80.00	(\$920.00)	-92.00%
Bus Insurance & Registration	\$500.00	\$553.14	\$53.14	10.63%
Maintenance & Repair	\$750.00	\$783.64	\$33.64	4.49%
Meetings & Conferences	\$8,500.00	\$8,578.86	\$78.86	0.93%
Memberships	\$1,500.00	\$1,891.00	\$391.00	26.07%
Minor Equipment	\$28,500.00	\$7,157.02	(\$21,342.98)	-74.89%
Office Supplies	\$1,000.00	\$890.44	(\$109.56)	-10.96%
OM Operations	\$3,577.88	\$3,577.88	\$0.00	0.00%
Online Services	\$5,000.00	\$4,254.57	(\$745.43)	-14.91%
Postage	\$100.00	\$112.32	\$12.32	12.32%
Telephone and Internet	\$2,400.00	\$1,188.49	(\$1,211.51)	-50.48%
Total WMPAC Operations	\$62,087.82	\$38,327.30	(\$23,760.52)	-38.27%
Total Administrative Expenses	\$80,537.97	\$56,777.45	(\$23,760.52)	-29.50%
BSSD Expenses - Reimbursable	\$711.10	\$711.10	\$0.00	0.00%
Fundraising				
WMPAC Fundraising				
AD Fundraising	\$32,329.26	\$32,329.26	\$0.00	0.00%
OM Fundraising	\$8,434.30	\$8,434.30	\$0.00	0.00%
Total WMPAC Fundraising	\$40,763.56	\$40,763.56	\$0.00	0.00%
Total Fundraising	\$40,763.56	\$40,763.56	\$0.00	0.00%
Programs				
Scholarships				
Scholarship Events	\$83.14	\$83.14	\$0.00	0.00%
Scholarship Marketing	\$750.20	\$750.20	\$0.00	0.00%
Scholarship Payments	\$79,673.30	\$79,673.30	\$0.00	0.00%
Scholarship Postage	\$5.80	\$5.80	\$0.00	0.00%
Total Scholarships	\$80,512.44	\$80,512.44	\$0.00	0.00%
School Grants	\$70,239.61	\$70,239.61	\$0.00	0.00%
WMPAC Marketing				
Marketing Products	\$23,909.00	\$29,770.14	\$5,861.14	24.51%

Friends of Big Sky Education  
Profit & Loss

Notes

	May 2019	through April 2020	Change	
Marketing Services	\$26,095.00	\$17,546.96	(\$8,548.04)	-32.76%
Networking/Meetings	\$0.00	\$799.50	\$799.50	#DIV/0!
<b>Total WMPAC Marketing</b>	<b>\$50,004.00</b>	<b>\$48,116.60</b>	<b>(\$1,887.40)</b>	<b>-3.77%</b>
<b>WMPAC Prog - Artist/Event Costs</b>				
Activities	\$4,709.00	\$1,383.57	(\$3,325.43)	-70.62%
Artist Food	\$45,671.00	\$35,459.76	(\$10,211.24)	-22.36%
Artist Lodging	\$25,954.00	\$28,814.02	\$2,860.02	11.02%
Artist Travel	\$55,650.00	\$51,024.04	(\$4,625.96)	-8.31%
Artist/Teacher Fees	\$232,577.00	\$231,371.57	(\$1,205.43)	-0.52%
Event Supplies	\$800.00	\$1,274.43	\$474.43	59.30%
Gallery Expenses	\$4,500.00	\$2,063.12	(\$2,436.88)	-54.15%
Project Development	\$5,000.00	\$1,018.26	(\$3,981.74)	-79.63%
Technical Services	\$18,300.00	\$17,934.06	(\$365.94)	-2.00%
Ticket Sales to Other Entities	\$37,978.05	\$37,978.05	\$0.00	0.00%
<b>WMPAC Prog - Artist/Event Costs - Other</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
<b>Total WMPAC Prog - Artist/Event Costs</b>	<b>\$431,139.05</b>	<b>\$408,320.88</b>	<b>(\$22,818.17)</b>	<b>-5.29%</b>
<b>WMPAC Prog - Event Fees</b>				
Facility Fees	\$0.00	\$1,660.00	\$1,660.00	#DIV/0!
Resort Tax	\$3,080.00	\$3,464.53	\$384.53	12.48%
<b>Total WMPAC Prog - Event Fees</b>	<b>\$3,080.00</b>	<b>\$5,124.53</b>	<b>\$2,044.53</b>	<b>66.38%</b>
<b>WMPAC Prog - Personnel</b>				
AD Program Support	\$51,739.00	\$51,739.00	\$0.00	0.00%
Intern	\$12,940.00	\$12,412.75	(\$527.25)	-4.07%
OM Program Support	\$13,891.80	\$13,891.80	\$0.00	0.00%
<b>Total WMPAC Prog - Personnel</b>	<b>\$78,570.80</b>	<b>\$78,043.55</b>	<b>(\$527.25)</b>	<b>-0.67%</b>
<b>Total Programs</b>	<b>\$713,545.90</b>	<b>\$690,357.61</b>	<b>(\$23,188.29)</b>	<b>-3.25%</b>
<b>Total Expense</b>	<b>\$835,558.53</b>	<b>\$788,609.72</b>	<b>(\$46,948.81)</b>	<b>-5.62%</b>
<b>Net Ordinary Income</b>	<b>\$278,195.92</b>	<b>\$284,441.86</b>	<b>\$6,245.94</b>	<b>2.25%</b>
<b>Other Income/Expense</b>				
Other Income				
Resort Tax Collected	\$0.00	(\$299.52)	(\$299.52)	
<b>Total Other Income</b>	<b>\$0.00</b>	<b>(\$299.52)</b>	<b>(\$299.52)</b>	
<b>Net Other Income</b>	<b>\$0.00</b>	<b>(\$299.52)</b>	<b>(\$299.52)</b>	
<b>Net Income</b>	<b>\$278,195.92</b>	<b>\$284,142.34</b>	<b>\$5,946.42</b>	<b>2.14%</b>

## Friends of Big Sky Education Balance Sheet Prev Year Comparison

	<u>As of April 30, 2020</u>			
	<u>Apr 30, 20</u>	<u>Apr 30, 19</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
FOBSE Cash-on-Hand	\$409,265.01	\$267,411.25	\$141,853.76	53.05%
<b>WMPAC Cash-on-Hand</b>				
Ongoing Operations	\$55,682.85	(\$23,171.20)	\$78,854.05	N/A
Warren Miller Memorial Fund	\$30,730.80	\$30,730.80	\$0.00	0.0%
Project Development Fund	\$44,500.00	\$10,371.56	\$34,128.44	329.06%
Revenue Shortfall Fund	\$24,332.00	\$4,464.10	\$19,867.90	445.06%
<b>Total WMPAC Current Assets</b>	<b>\$155,245.65</b>	<b>\$22,395.26</b>	<b>\$132,850.39</b>	<b>593.21%</b>
<b>Total Checking/Savings</b>	<b>\$564,510.66</b>	<b>\$289,806.51</b>	<b>\$274,704.15</b>	<b>94.79%</b>
<b>Accounts Receivable</b>				
Accounts Receivable	\$3,565.12	\$3,766.93	(\$201.81)	-5.36%
<b>Total Accounts Receivable</b>	<b>\$3,565.12</b>	<b>\$3,766.93</b>	<b>(\$201.81)</b>	<b>-5.36%</b>
<b>Other Current Assets</b>				
WMPAC-Petty Cash	\$300.00	\$300.00	\$0.00	0.0%
<b>Total Other Current Assets</b>	<b>\$300.00</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Total Current Assets</b>	<b>\$568,375.78</b>	<b>\$293,873.44</b>	<b>\$274,502.34</b>	<b>93.41%</b>
<b>Fixed Assets</b>				
Accum deprec- furn,fix,equip	(\$4,572.00)	(\$4,572.00)	\$0.00	0.0%
Furniture, fixtures, & equip	\$19,643.00	\$19,643.00	\$0.00	0.0%
Major Equipment	\$11,740.00	\$0.00	\$11,740.00	100.0%
<b>Total Fixed Assets</b>	<b>\$26,811.00</b>	<b>\$15,071.00</b>	<b>\$11,740.00</b>	<b>77.9%</b>
<b>TOTAL ASSETS</b>	<b>\$595,186.78</b>	<b>\$308,944.44</b>	<b>\$286,242.34</b>	<b>92.65%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts payable	(\$119.46)	(\$119.46)	\$0.00	0.0%
<b>Total Accounts Payable</b>	<b>(\$119.46)</b>	<b>(\$119.46)</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Total Current Liabilities</b>	<b>(\$119.46)</b>	<b>(\$119.46)</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Total Liabilities</b>	<b>(\$119.46)</b>	<b>(\$119.46)</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Equity</b>				
Unrestrict (retained earnings)	\$392,227.02	\$346,496.27	\$45,730.75	13.2%
Net Income	\$200,979.22	(\$37,432.37)	\$238,411.59	636.91%
<b>Total Equity</b>	<b>\$593,206.24</b>	<b>\$309,063.90</b>	<b>\$284,142.34</b>	<b>91.94%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$593,086.78</b>	<b>\$308,944.44</b>	<b>\$284,142.34</b>	<b>91.97%</b>

# WARREN MILLER™ PERFORMING ARTS CENTER

For entities and individuals interested in understanding how the Warren Miller Performing Arts Center sets the stage for creativity in Big Sky, Montana, this document outlines our current operational guidelines. Specifically, it has been created to support the *Our Big Sky, Community Vision & Strategy* process in 2019.



## i. ABOUT

### PLACE

The Warren Miller Performing Arts Center (WMPAC) opened its doors on March 12<sup>th</sup>, 2013, and has since served more than 50,000 people through diverse cultural opportunities in Big Sky, Montana. The venue is comprised of a state-of-the-art 280-seat theater with superior acoustics, comfortable seating, beautiful sightlines, a 1,500 sq. foot stage area, upper and lower lobbies, and a reception area for a bar and concessions. WMPAC's relaxing, sophisticated evening atmosphere creates a clear sense of community to its residents and visitors. The audience includes people from all demographics of the community as well as drive-in and destination tourists.

### MISSION

To establish and maintain a clear and stable artistic infrastructure to grow a community of confident performers and inspired audiences.

### VISION

**PRESENT GREAT ART:** We will provide an optimal environment for both performers and audiences.

**INSPIRE OUR AUDIENCES:** We will move people with innovative, diverse, and virtuosic programming.

**CREATE NEW PERFORMANCE ART:** In the spirit of the West, we will encourage and promote freedom and adventure within the performing arts.

## WMPAC'S YEAR-ROUND PROGRAMMATIC OFFERINGS

### A. Winter @ WMPAC

Each winter between the last week of December and the last week of March, the Warren Miller Performing Arts Center presents a series of 8-10 world class productions that serve a broad community of full-time locals, second home owners, and destination visitors to our area.

**Projected Average Annual Cultural Investment: ~\$275,000**

### B. Summer @ WMPAC

Each Summer between the last week of June and the last week of August, the Warren Miller Performing Arts Center partners with and hosts urban performing arts institutions and individuals to create meaningful new works of performance art and engage our Montana community in the process.

**Projected Average Annual Cultural Investment: ~\$275,000**

### C. Shoulder-Seasons @ WMPAC

In the areas between April – June, and September – November, WMPAC strategically implements programming that serves the year-round community of Big Sky, as well as partners with school-based organizations and regional institutions that provide opportunities for children and area adults to perform on stage. WMPAC curates some of this programming, and negotiates contracts on an annual basis in tandem with the School District.

**Projected Average Annual Cultural Investment: ~\$50,000**

### D. Strategic Partnerships

The Warren Miller Performing Arts Center is dedicated to diversifying its programmatic offerings by partnering with individuals, arts organizations, educational institutions, private sector businesses, and other non-arts based non-profit organizations. These partnerships are made viable through active participation in the planning and implementation of differentiated events. WMPAC dedicates staff resources to develop and maintain these relationships.

**Projected Average Annual Cultural Investment: ~\$25,000**

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**Total Annual Investment in WMPAC Programming: \$625,000**

Approximate BSRAD Support ~ \$190,000 annually



## ANNUAL CAPITAL INVESTMENT & GENERAL ADMIN

### A. CAPITAL IMPROVEMENTS @ WMPAC

- *Technology* - WMPAC works to stay sensitive to the changing technological needs of performing artists from year to year in the areas of sound, lighting, projection, and other advanced theatrical technologies. WMPAC opened its doors with the understanding that we would be adding to our permanent technological inventory as we learned about the evolving needs of the industry. Each year, we implement strategic priorities on sensible technological investment.
- *Audience Services* – As technology advances rapidly year after year, so too do offerings for audience convenience. WMPAC was well designed given our restrictions (retrofitting a gym), and we are now prioritizing elements of place-making as the school district goes through its own master facility-planning process in 2019. Additionally, given the large demand for some of our shows, we are aiming to better serve our guests, particularly with an update to our women’s restrooms, which currently do not adequately serve the needs of our guests.

**Projected Average Annual Cultural Investment: ~\$35,000**

### B. STAFFING AND GENERAL ADMIN @ WMPAC

Friends of Big Sky Education dba Warren Miller Performing Arts Center currently funds one Executive / Artistic Director at 1.0 FTE through the Big Sky School District, one 0.5 FTE Operations Director, and one 0.1 FTE Communications Manager on a similar contract with the Big Sky School District. Additional contracted services for the Warren Miller Performing Arts Center include accounting, marketing, technical support, and several internship programs throughout the year. WMPAC also has a tremendous base of volunteer support, from Advisory Board members to adult ushers, and a strong High School docent program. Traditionally, WMPAC does not ask for support with staffing from the Big Sky Resort Area District (Resort Tax). This area is primarily covered by ticket sales, foundation grants, and private gifts.

**Projected Average Annual Cultural Investment: ~\$100,000**

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**Total Annual Investment in WMPAC Capital and Admin: \$135,000**  
Approximate BSRAD Support ~ \$35,000 Annually