

## EMBBSS-FY21 Fall

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*FY21 Fall Application for Funding (New Applicants)*

### ***Eagle Mount Bozeman***

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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
- 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 6 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 Wednesday, September 30 @ 11:59 pm (MDT)**

### Acknowledgement\*

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

### DOCUMENT UPLOAD:

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)

## *Organization/Background Information*

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### INSTRUCTIONS:

Please complete the following section with information about your organization:

### Request Title\*

Please enter your "Organization Acronym"-FY21 Fall'. For example *BSRAD-FY21 Fall*

EMBBSS-FY21 Fall

### 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:

Eagle Mount charges participant fees for nearly all activities, programs and camps. Some camps, including Big Sky Kids oncology camps, are often completely underwritten, including travel, by philanthropy. For Big Sky Ski and Snowboard, lessons cost \$275 for a full day or \$200 for a half day which includes instructors, equipment and a lift ticket. It is vital to note that Eagle Mount does not let the ability to pay stand in the way of participation. All participants may apply for scholarship.

### FTE Count\*

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

11

### PTE Count\*

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

7

## Volunteer Count\*

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

2000

## Future Personnel Growth\*

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

Eagle Mount anticipates growth in the coming 2-3 years toward an eventual 15 FTE and 11 PTE including an additional organizational leader position and growth to program leadership and program support staff. During Spring/Summer 2020, Eagle Mount flexed down to less than 10 total employees FTE/PTE and now anticipates that with the current operating model for our foreseeable programming, 11 FTE and 7 PTE will remain our likely level for the 2020/21 FY ending September 30, 2020.

## Organizational Partnerships

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

Big Sky Resort provides free lift tickets and an additional voucher for a free day of skiing for Eagle Mount's volunteers. They also provide free lift tickets for Eagle Mount staff and participants. Big Sky Resort also heavily supports Eagle Mount's Big Sky Ski program with a complete page on their website dedicated to Eagle Mount's services, and space to house our program in the ski school warming hut. Moonlight gave BSS a hut for the 2020/21 season, and YCCF funds participant scholarships.

## Number of Projects/Programs\*

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

*Applicants can apply for funds for up to 6 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 an 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.

## Funds Not Awarded\*

How would your projects/programs be affected if Resort Tax funding were not awarded?

Eagle Mount's more than \$2,000,000 budget each year is funded by the generosity of our community of donors. Eagle Mount has relationships with individuals, businesses, corporate and family foundations, and others who sponsor, underwrite, grant, and donate to support Eagle Mount's programming each year, and plans for growth in donors.

Specific to the Big Sky Ski and Snowboard program, Eagle Mount's Big Sky Ski and Snowboard Program is supported by more than three dozen individual supporters and sponsors annually from the Big Sky area.

Eagle Mount's longstanding and most generous partner has been the Taishoff Family Foundation, founded by Robert Taishoff. Rob's now adult daughter, Jacqueline has been skiing with the program for more than a decade. The Taishoff Family Foundation has supported the Big Sky Ski and Snowboard Program and the EMBLEM camps with generosity totaling more than \$1.75 million across direct annual support, capital gifts, and donations toward Eagle Mount's BSS/EMBLEM endowment. While the Taishoff Family Foundation has a long and generous history, they have indicated they would like to support Eagle Mount in growing the pool of donors supporting the program in order to eliminate their annual gift. The Taishoff Family Foundation has issued a \$50,000 challenge grant for the coming year, encouraging Eagle Mount to grow the number of donors in Big Sky toward our program as well as by diversifying our funding streams through efforts like this application.

### Forecasted Request FY21\*

In last year's application (FY20), 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.*

\$0.00

### Total Funds Requested FY21 Fall\*

Please enter the total amount of funds your organization is requesting for all projects/programs for this cycle (1/1/21-6/30/21):

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

\$25,000.00

### Explain Variance

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

Eagle Mount is a first time applicant.

### Additional COVID-19 Funds\*

Has your organization received any funding from any of the following programs? (Check all that apply)

Paycheck Protection Program (PPP)

### COVID-19 Funds Explanation

Please explain how the additional funding received affects your FY21 Fall Resort Tax request:

*Provide detail on:*

- *What funding was received (sources and amounts)*
- Amount your request to Resort Tax can be reduced (total ask and broken down by project) if applicable
- When funds were received/expected to be received
- Any other important information regarding this additional funding

Eagle Mount has a longstanding history of not accepting government funding. Per board approval, for the first time since founding in 1982, Eagle Mount applied for and received PPP funding this year as well as a Montana State Health and Human Services COVID-19 relief grant.

In April 2020, Eagle Mount received \$160,000 in PPP funding, representing roughly six weeks of payroll reflecting a typical regular year. This fall, we plan to apply for PPP loan forgiveness. In August we received a \$10,000 Health and Human Services COVID-19 relief grant.

Additionally, Eagle Mount plans to apply for the second round of Montana State Health and Human Services COVID-19 relief grants during October 2020 totaling , and a Montana State COVID-19 PPE and cleaning equipment reimbursement for costs incurred to keep our staff, participants and community safe. More than \$10,000 in expenses have been incurred through cleaning supplies and equipment, masks, and efforts to inform our community and participants about the measures we are taking to ensure we do not contribute to the spread of COVID-19.

## COVID-19\*

What has the impact of COVID-19 been on your operation and how has this impact affected your Fall Resort Tax request?

Beginning March 16, 2020, during the COVID-19 global pandemic, Eagle Mount Bozeman paused all programming with the health and safety of our participants and community in mind. During the early days of programming pause and our campus closure, Eagle Mount staff called each registered participant and family in the early weeks of March and April to offer support and understand their needs. Staff held regular online meetings for the a group of local long-term adult participants to ensure their continued connections and social contact.

A slate of unique, family centered activities began June 15, offering opportunities 4-5 days per week for individual participants, their guardians and families. During the phased reopening of programming at Eagle Mount, the Family Support Program Director has lead the charge in partnership with the Big Sky/EMBLEM Program Director, as well as two additional seasonal program staff to help guide and support activities. Each activity has required participants to be accompanied by a guardian/caregiver, and precautions including masks and frequent hand washing/sanitizing have been in place. The activities, detailed below, have provided unique outdoor opportunities for our participants and their family units, households, and small groups to connect with our recreational resources, expertise, and volunteers, while maintaining social distancing and other precautions to prevent the spread of COVID-19. We are proud to say that we have had no cases among our staff, volunteers, and most importantly, our participants.

Moving forward, a third session of programming in the same framework as the summer programming launches Sept. 14, 2020, and will end by Halloween. Following this third modified session, Eagle Mount will assess program offerings to welcome participants for any activities that are safe. Both Eagle Mount's Bridger Bowl Program and Big Sky Ski and Snowboard Program plan to open when the resorts do, offering as many lessons as can safely be accomplished under the most timely restrictions and recommendations at the time of start.

COVID-19 and the related program modifications caused the BSS program to lose an estimated \$30,000 in revenue from lessons cancelled during and after Spring Break 2020. This funding request is made with that

loss in mind, although not as a reimbursement. Eagle Mount acted quickly at the onset of closures and ended our fiscal year on Sept. 30, 2020 in good financial standing, prepared 2020/21.

#### PAYMENT REQUEST SCHEDULE INSTRUCTIONS:

- State your estimated payment request schedule for your entire request for the FY21 Fall Cycle (1/1/21-6/30/21)
- For any month you are NOT requesting funds from Resort Tax please enter 0

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#### Please note:

- The first-day funds can be requested for the Fall cycle is 1/15/21
  - Funding will not be available until a contract has been signed, the Post Award Follow Up has been completed and an Award Orientation has been completed
- Enter your estimated schedule based on when you plan to request funds from Resort Tax

#### January Total Estimate Total Request\*

*Only for expenses incurred from 1/1-1/15/21 that you plan to request by 1/15/21.*

\$5,000.00

#### February 2021 Estimate Total Request\*

\$5,000.00

#### March 2021 Estimate Total Request\*

\$10,000.00

#### April 2021 Estimate Total Request\*

\$5,000.00

#### May 2021 Estimate Total Request\*

\$0.00

### June 2021 Estimate Total Request\*

\$0.00

### July 2021 Estimate Total Request\*

*You may request funds until 7/15/21, for the FY21 Fall cycle for any expenses incurred before 6/30/21.*

\$0.00

#### FUTURE REQUESTS:

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 Spring\*

What is your forecasted Resort Tax request for the FY22 Spring cycle (7/1/21-12/31/21)?

\$25,000.00

### Future Funding Request FY22 Fall\*

What is your forecasted Resort Tax request for the FY22 Fall cycle (1/1/22-6/30/22)?

\$40,000.00

### Future Funding Request FY23\*

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

\$40,000.00

### Future Funding Request FY24\*

What is your forecasted Resort Tax request for FY24 (7/1/23-6/30/24)?

\$25,000.00

### 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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### FINANCIAL INFORMATION:

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

### **3-Year Financial Forecast\***

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

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

EMBBSS FY21 - 3-Year Financial Forecast (FY21).pdf

### **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:

Eagle Mount 990 - Public Disclosure Copy FY18.pdf

### **Auditor's Report**

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

EM FY18 Final financial report - PDF copy.pdf

## Operating Budget Current Fiscal Year

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

EM20-21 Budget.pdf

The attached budget is in draft form, although it was approved in its current state at Eagle Mount's board meeting on Sept. 21, it will not become a formal budget until it can include closed September financials after Oct. 10, 2020.

## 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:

2020.08.31 BudgetvsActual.pdf

This document reflects the closure of the most recent month, August 2020. Eagle Mount's Fiscal Year ends September 30, 2020. Updated financials will be available shortly after the official close of the month.

## 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:

2020.08.31 BalanceSheet.pdf

This document reflects the closure of the most recent month, August 2020. Eagle Mount's Fiscal Year ends September 30, 2020. Updated financials will be available shortly after the official close of the month.

## 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:

Eagle Mount has a robust and diversified development operation cultivating, soliciting, and stewarding gifts from individuals, corporate partners, corporate and family foundations, and three successful signature events. Resort Tax has not yet funded Eagle Mount. The Big Sky Ski and Snowboard Program has increased participation 30% year-over-year for the last three years, and more growth is anticipated as the population and visitation increases in Big Sky. For this period of transition, Resort Tax funding would be a strategic infusion of support while our efforts as we navigate strategic growth. With efforts including corporate sponsorship and best practice driven fundraising, Eagle Mount plans to supplement Resort Tax funds through growth in our own development efforts. The success of the BSS program is also inherently connected to the success of Eagle Mount as an organization, which is financially solvent and strong with nearly 40 years of history offering quality programming.

## Strategic Plan/Long-Term Plan\*

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

No

## Strategic/Long-Term Plan Explanation

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

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

## Project/Program 1 Information

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### INSTRUCTIONS:

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:

Big Sky Ski and Snowboard Program/EMBLEM Camps

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

State the amount you are requesting for project/program 1 for the Fall Cycle (1/1/21-6/30/21):

\$25,000.00

### Percent of Total | Project/Program 1\*

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

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

100

### PAYMENT REQUEST SCHEDULE INSTRUCTIONS:

- Enter your estimated payment request schedule for project/program 1 ONLY for the FY21 Fall Cycle (1/1/21-6/30/21)
- For any month you are NOT requesting funds from Resort Tax please enter 0
- Please ensure your monthly request add up to the Amount Requested for this project/program
  - The application does not add up the requests for you

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### Please note:

- The first-day funds can be requested for the fall cycle is 1/15/21
  - Funding will not be available until a contract has been signed and the Post Award Follow Up has been completed
- Enter your estimated schedule based on when you plan to request funds from Resort Tax

**January 2021 Est Project/Program 1\***

*Only for expenses incurred from 1/1-1/15/21 that you plan to request by 1/15/21.*

\$5,000.00

**February 2021 Est Project/Program 1\***

\$5,000.00

**March 2021 Est Project/Program 1\***

\$10,000.00

**April 2021 Est Project/Program 1\***

\$5,000.00

**May 2021 Est Project/Program 1\***

\$0.00

**June 2021 Est Project/Program 1\***

\$0.00

**July 2021 Est Project/Program 1\***

*You may request funds until 7/15/21, for the FY21 Fall cycle for any expenses incurred before 6/30/21.*

\$0.00

**Category | Project/Program 1\***

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

Recreation & Conservation

## Category (Other) | Project/Program 1

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

## Our Big Sky Strategies | Project/Program 1\*

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

- 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
- Provide all-season recreational opportunities

## Strategy Explanation | Project/Program 1\*

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

Eagle Mount's Big Sky Ski and Snowboard Program and EMBLEM camps for disabled veterans are important programs in Big Sky, making the world class slopes that draw so many accessible to all. Eagle Mount's programming welcomes and trains locals as volunteers who often develop deep and meaningful relationships with their peers and the participants and families they support on the slopes. On the surface, we provide all-season recreational experiences for people with disabilities and cancer, but looking deeper we strengthen the community through engaging volunteers year-over-year and welcoming families for life-changing experiences in all four seasons. BSS/EMBLEM largely serve visitors, embracing Big Sky's DNA as a visitor economy and encouraging community-building and relationships that bring return visitors. Eagle Mount participants are often welcomed with cheers and praise on the slopes from perfect strangers, proving the cohesive character of Big Sky residents and visitors alike.

## 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:

Research continues reflect that people with disabilities who engage in regular physical activity enjoy improved physical and mental health, increased social activity, employ-ability, overall quality of life and satisfaction with life. Disabled Sports USA estimates that 35% of ski resorts offer adaptive skiing. In the Northern Rocky Mountains, Eagle Mount is the leader in adaptive recreation drawing first time and recurring tourism through our high quality lessons.

## Community Target Segment | Project/Program 1\*

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

- Children/Families
- Outdoor Recreationalist
- Part-Time Residents
- Residents in Need of Financial Assistance
- Tourist/Visitor
- Year-Round Residents

## More Detail Community Segment | Project/Program 1

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

Eagle Mount's Big Sky Ski program welcomes two primary community segments: participants and volunteers. Participants are both local and from out-of-area, and sometimes need financial assistance. Volunteers are largely local and engage for years.

## Schedule | Project/Program 1\*

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

Annually Recurring

## Schedule Explanation | Project/Program 1

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

Eagle Mount's Big Sky Ski and Snowboard Program offers lessons through the entirety of ski season from opening to closing day. Lessons are offered every day the resorts are open, and lessons are only cancelled if temperatures drop below zero.

## 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.

Yes

## 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:

In the near term, for the current 2020/21 and coming 2021/22 seasons, Eagle Mount has functional space in Big Sky to operate our programming. In the 2022 and beyond time frame, Eagle Mount intends to strategically plan, fund raise, and resource a space of our own that will encompass office space. The increase in request from \$25,000 to \$40,000 reflects the intent of our program to secure a permanent space in Big Sky to function as the primary location for Big Sky Ski and EMBLEM programming.

## Goals | Project/Program 1\*

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

Participants in Eagle Mount's Ski and Snowboard Program learn the skills and techniques necessary to ski and snowboard across their lifespan. Some participants progress to be independent skiers, often utilizing adaptive equipment. Some skiers require life-long support from either another person or adaptive equipment that requires a partner in order to access the slopes. Either way, the goals for each lesson remains the same: safety, fun and learning. Outcomes for participants are always more positive when participants feel

safe and supported in their lesson. Outcomes are tracked per participant and include: progress toward independence, stability, core strength, confidence, overcoming fears, social-emotional connection.

### 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:

Big Sky Resort is a primary partner providing free lift tickets to BSS participants, staff and volunteers, space in the warming hut, a complete page on their website dedicated to Eagle Mount's services and partnership for ski staff training. Yellowstone Club allows Eagle Mount's staff and volunteers to provide services to members. Eagle Mount's Bridger Bowl Ski Program staff assists with the recruitment, training, and coordination of Eagle Mount volunteers and partner on training.

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

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

Community outreach is focused on two primary areas: participant engagement and volunteer recruitment.

Participant engagement is rooted in our web presence and referrals.

Volunteers, many of whom are local to Big Sky, are a critical element of the program making each lesson possible. More than 300 people volunteered during the 2019/20 season, of those 197 were return volunteers! Volunteer recruitment and retention are an important reflection on the BSS program's impact and professionalism. It is our perspective that there is no better outreach than a volunteer inviting their friends to participate in an incredibly meaningful activity. Volunteer recruitment is rooted in the ski swap event and email/print marketing across the community.

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

11/26/2020

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

05/24/2021

## 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:

Eagle Mount's BSS is supported by program fees as well as relationships with more than three dozen individuals, businesses, corporate and family foundations, and others who sponsor, underwrite, grant, and donate to support Eagle Mount's programming.

The Taishoff Family Foundation, founded by Robert Taishoff, whose now adult daughter, Jacqueline has been skiing with the program for more than a decade, has issued a \$50,000 challenge grant for the coming year.

## 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:

Eagle Mount charges participant fees for nearly all activities, programs and camps. Some camps, including Big Sky Kids oncology camps, are often completely underwritten, including travel, by philanthropy. For Big Sky Ski and Snowboard, lessons cost \$275 for a full day or \$200 for a half day which includes instructors, equipment and a lift ticket. It is vital to note that Eagle Mount does not let the ability to pay stand in the way of participation. All participants may apply for scholarship.

## Project/Program 1 Additional Information\*

What additional information would you like to share with the Board regarding this project/program?

Eagle Mount's Big Sky Ski and Snowboard Program provides adaptive ski and snowboard lessons to people with a variety of disabilities. Eagle Mount's EMBLEM camps for disabled veterans are also an important part of activities hosted by Eagle Mount in Big Sky and often run in collaboration with the regular lesson offerings of the program. As evidenced by the steady increase in lessons provided year-over-year, it remains clear that Eagle Mount's Big Sky Program is a premier adaptive ski and snowboard program with a national reputation. Although cut short by the COVID-19 pandemic, the 2019-20 season was on track to be our most successful yet, and we anticipate a strong season to come even considering restrictions.



BSS and EMBLEM are an important element of Eagle Mount's wide array of programming for people with disabilities and cancer, and are vibrant, meaningful and lasting experiences for participants and volunteers in Big Sky. The total BSS Budget for 2020/21 is \$151,053.00.

### Community Messaging 1\*

Please provide a brief (1-2 sentence) description of this project/program for community messaging purposes:

Eagle Mount's longstanding Big Sky Ski and Snowboard program offers ski and snowboard lessons on the breathtaking slopes of Big Sky. Each year, more than 150 participants are supported by more than 300 volunteers during individualized, adaptive lessons with three goals: safety, fun and learning.

## *Application Verification & Summary*

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### VERIFY COMPLETION:

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\*

09/30/2020

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

## File Attachment Summary

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### *Applicant File Uploads*

- EMBBSS FY21 - 3-Year Financial Forecast (FY21).pdf
- Eagle Mount 990 - Public Disclosure Copy FY18.pdf
- EM FY18 Final financial report - PDF copy.pdf
- EM20-21 Budget.pdf
- 2020.08.31 BudgetvsActual.pdf
- 2020.08.31 BalanceSheet.pdf

**\* 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 10/1/2020- 9/30/2021	Year 2 10/1/2021- 9/30/2022	Year 3 10/1/2022- 9/30/2023	TOTAL
<b>Payroll</b>	\$ 1,248,678.22	\$ 1,300,000.00	\$ 1,450,000.00	\$ 3,998,678.22
<b>Total # of FTE Personnel</b>	18	22	26	N/A
<b>Operations/Programming</b>	\$ 954,595.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 2,954,595.00
<b>Capital Expenditures</b>	\$ 8,050.00	\$ 10,000.00	\$ 10,000.00	\$ 28,050.00
<b>Total</b>	\$ 2,211,323.22	\$ 2,310,000.00	\$ 2,460,000.00	\$ 6,981,323.22

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

On Hand Restricted**	\$ 5,306,659.16
On Hand Unrestricted**	\$ 600,595.80
Goal (if currently no reserves)	

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

Eagle Mount holds endowment funds supporting general needs and long-term reserves, specific programs and assets including Big Sky Kids, Big Sky Ski and Pool Maintenance. An endowment policy restricts annual endowment interest utilization and restricts the principal permanently.

**\* 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>##/##/## - ##/##/##</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	\$ -	\$ -	\$ 25,000.00	\$ 40,000.00	#DIV/0!	1%	
	Other Public Grants	\$ 387,289.00	\$ 275,020.00	\$ 275,000.00	\$ 300,000.00	-29%	12%	
	Private Donations (not including In-Kind)	\$ 259,800.00	\$ 462,938.25	\$ 535,000.00	\$ 550,000.00	106%	24%	
	Fundraising Events (Net Amount)	\$ 680,000.00	\$ 397,930.62	\$ 682,200.00	\$ 685,000.00	0%	31%	
	Dues & Fees	\$ 185,265.50	\$ 125,116.65	\$ 182,595.50	\$ 130,000.00	-1%	8%	
	Other*	\$ 648,036.05	\$ 244,417.30	\$ 522,550.00	\$ 525,000.00	-19%	24%	
	<b>Total</b>	<b>\$ 2,160,390.55</b>	<b>\$ 1,505,422.82</b>	<b>\$ 2,222,345.50</b>	<b>\$ 2,230,000.00</b>	<b>3%</b>	<b>100%</b>	Should total 100%
<b>Expenses</b>	Administration	Payroll	\$ 1,324,600.10	\$ 937,070.96	\$ 1,248,678.22	\$ 1,350,000.00	-6%	56%
		Fundraising	\$ 750.00	\$ 1,151.72	\$ 11,000.00	\$ 10,000.00	1367%	0%
		Marketing	\$ 6,545.00	\$ 5,590.12	\$ 18,000.00	\$ 18,000.00	175%	1%
	Operations/ Programming	Payroll					#DIV/0!	0%
		Other	\$ 794,047.27	\$ 465,439.36	\$ 933,645.00	\$ 800,000.00	18%	42%
	<b>Total</b>	<b>\$ 2,125,942.37</b>	<b>\$ 1,409,252.16</b>	<b>\$ 2,211,323.22</b>	<b>\$ 2,178,000.00</b>	<b>4%</b>	<b>100%</b>	Should total 100%
<b>Capital Expenditures</b>	<b>Total</b>	<b>\$ (37,234.53)</b>	<b>\$ 158,341.98</b>	<b>\$ 8,050.02</b>	<b>\$ -</b>	<b>-122%</b>	<b>N/A</b>	
<b>Income</b>	<b>Net Income</b>	<b>\$ 71,682.71</b>	<b>\$ (62,171.32)</b>	<b>\$ 2,972.26</b>	<b>\$ 52,000.00</b>	<b>-2312%</b>	<b>N/A</b>	

\* Revenue Other: Equipment sale, continuing education, sponsorship, horse boarding, newsletters and appeals, endowment income

\*\*Expenses Other: bank and finance charges, management fees, board expenses, travel, and recognition, consulting and professional services, computers, continuing education

\*\*\*Explain Variances:

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning 10/01, 2017, and ending 9/30, 202018

# 2017

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.**

Name of exempt organization

Employer identification number

EAGLE MOUNT  
Name and title of officer

84-1383214

JENNIFER HEDRICK EXECUTIVE DIR.

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1 a</b> Form 990 check here . . . . .	▶ <input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1 b</b> <u>2,282,359.</u>
<b>2 a</b> Form 990-EZ check here . . . . .	▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2 b</b> _____
<b>3 a</b> Form 1120-POL check here . . . . .	▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3 b</b> _____
<b>4 a</b> Form 990-PF check here . . . . .	▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . . . . .	<b>4 b</b> _____
<b>5 a</b> Form 8868 check here . . . . .	▶ <input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, line 3c) . . . . .	<b>5 b</b> _____

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

### Officer's PIN: check one box only

I authorize HOLMES & TURNER to enter my PIN 51725 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN . . . . . 81083059718  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

**BAA For Paperwork Reduction Act Notice, see instructions.**

Form **8879-EO** (2017)

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

► **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, see instructions**

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>EAGLE MOUNT</b>	Employer identification number (EIN) or <b>84-1383214</b>
	Number, street, and room or suite number. If a P.O. box, see instructions. <b>6901 GOLDENSTEIN LANE</b>	Social security number (SSN)
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>BOZEMAN, MT 59715</b>	

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

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

• The books are in the care of ► TRACEY WHEELER -----

Telephone No. ► (406) 586-1781 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 8/15, 2019, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 20 \_\_\_\_ or
- tax year beginning 10/01, 2017, and ending 9/30, 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.

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

**Return of Organization Exempt From Income Tax**

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

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A** For the 2017 calendar year, or tax year beginning 10/01, 2017, and ending 9/30, 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> EAGLE MOUNT 6901 GOLDENSTEIN LANE BOZEMAN, MT 59715	<b>D</b> Employer identification number 84-1383214
		<b>E</b> Telephone number (406) 586-1781

<b>F</b> Name and address of principal officer: JENNIFER HEDRICK SAME AS C ABOVE	<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)

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

**J** Website: ▶ WWW.EAGLEMOUNT.ORG

**K** Form of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: 1997 **M** State of legal domicile: MT

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities: THE ORGANIZATION FACILITATES AND IMPLEMENTS THERAPEUTIC RECREATIONAL PROGRAMS AND OPPORTUNITIES TO BENEFIT PEOPLE WITH DISABILITIES AND CHILDREN WITH CANCER, AND PROVIDES SUPPORT FOR THEIR FAMILIES.

<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)	22
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	22
<b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a)	30
<b>6</b> Total number of volunteers (estimate if necessary)	1,995
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	0.
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	0.

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	2,228,636.	1,965,890.
<b>9</b> Program service revenue (Part VIII, line 2g)	113,877.	163,218.
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	88,563.	145,780.
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	47,118.	7,471.
<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,478,194.	2,282,359.

<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	908,646.	986,923.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 160,104.		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	714,425.	808,401.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,623,071.	1,795,324.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	855,123.	487,035.

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	8,527,249.	9,335,482.
<b>21</b> Total liabilities (Part X, line 26)	69,923.	63,182.
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	8,457,326.	9,272,300.

**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	Date
	JENNIFER HEDRICK	EXECUTIVE DIR.

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	MATHEW COPE				P01904714
	Firm's name ▶ HOLMES & TURNER	Firm's EIN ▶ 81-0347988		Phone no. (406) 587-4265	

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 [X]

1 Briefly describe the organization's mission:

THE ORGANIZATION FACILITATES AND IMPLEMENTS THERAPEUTIC RECREATIONAL PROGRAMS AND OPPORTUNITIES TO BENEFIT PEOPLE WITH DISABILITIES AND CHILDREN WITH CANCER, AND PROVIDES SUPPORT FOR THEIR FAMILIES.

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 [X] No

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

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

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

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

4a (Code: ) (Expenses \$ 423,036. including grants of \$ ) (Revenue \$ 47,093.)

DURING 2017-18, ALPINE SKIING TOOK PLACE AT BRIDGER BOWL, BIG SKY, AND THE YELLOWSTONE CLUB, WITH NORDIC SKIING OFFERED AT CROSSCUT MOUNTAIN SPORTS CENTER. A TOTAL OF 505 VOLUNTEERS ASSISTED 344 PARTICIPANTS TO GO DOWNHILL AND CROSS-COUNTRY SKIING, SNOWBOARDING OR SNOWSHOEING.

4b (Code: ) (Expenses \$ 394,319. including grants of \$ ) (Revenue \$ 36,943.)

EAGLE MOUNT BOZEMAN PROVIDES THERAPEUTIC RECREATION FOR PEOPLE WITH DISABILITIES AND CHILDREN WITH CANCER, AS WELL AS SUPPORT FOR THEIR FAMILIES. EAGLE MOUNT'S PROGRAMS INCLUDE SWIMMING, SKIING, BIG SKY KIDS ONCOLOGY CAMPS, HORSEBACK RIDING, ADVENTURE DAYS, YOUNG AT HEART, EMBLEM (INJURED VETERANS). HORTICULTURE, ICE SKATING, FAMILY PROGRAMS, AND SATURDAY NIGHT OUT.

DURING 2017-18, THE SWIMMING PROGRAM BROUGHT MORE THAN 200 PEOPLE EACH WEEK TO TAKE ADVANTAGE OF EAGLE MOUNT'S STATE-OF-THE-ART AQUATIC THERAPY CENTER. PARTICIPANTS RANGED IN AGE FROM INFANTS AND TODDLERS TO 97 YEARS OLD. CLASSES TAUGHT INCLUDE BUT ARE NOT LIMITED TO WATER AEROBICS, HEART SMART, INDIVIDUAL WATER EXERCISE, FIBROMYALGIA/CHRONIC PAIN, KIDS SWIM, AND PARENT/TODDLER AQUA EXPERIENCES.

4c (Code: ) (Expenses \$ 321,496. including grants of \$ ) (Revenue \$ 17,381.)

THE EQUESTRIAN PROGRAM IS ACTIVE YEAR ROUND IN AN ACCREDITED THERAPEUTIC RIDING CENTER. LESSONS ARE DESIGNED TO IMPROVE PHYSICAL FITNESS, COGNITIVE ACTIVITY AND JUST TO HAVE FUN. DURING 2017-18, 286 PARTICIPANTS WERE ASSISTED BY 658 VOLUNTEERS IN THIS PROGRAM.

4d Other program services (Describe in Schedule O.) SEE SCHEDULE O

(Expenses \$ 377,223. including grants of \$ ) (Revenue \$ 61,801.)

4e Total program service expenses 1,516,074.



**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> (see instructions)? .....	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> (see instructions). .....		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? <b>Note.</b> All Form 990 filers are required to complete Schedule O. ....	X	

BAA

Form 990 (2017)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <span style="float:right">1 a 8</span>		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <span style="float:right">1 b 0</span>		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2 a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. <span style="float:right">2 a 30</span>		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>3 b</b>	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.		
<b>4 a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>4 b</b>	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5 c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
<b>6 a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7 a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	X	
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. <span style="float:right">7 d</span>		
<b>7 e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7 g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7 h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9 a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9 b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12. <span style="float:right">10 a</span>		
<b>10 b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. <span style="float:right">10 b</span>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11 a</b>	Gross income from members or shareholders. <span style="float:right">11 a</span>		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11 b</span>		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <span style="float:right">12 a</span>		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. <span style="float:right">12 b</span>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13 a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>13 b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. <span style="float:right">13 b</span>		
<b>13 c</b>	Enter the amount of reserves on hand. <span style="float:right">13 c</span>		
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14 b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

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, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

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.
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. SEE SCHEDULE O
20 State the name, address, and telephone number of the person who possesses the organization's books and records: TRACEY WHEELER 6901 GOLDENSTEIN LANE BOZEMAN MT 59715 (406) 586-1781

**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**

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHRIS CARRAWAY VICE PRESIDENT	0.5 0	X		X				0.	0.	0.
(2) ANNE BACCUS BOARD MEMBER	0.5 0	X						0.	0.	0.
(3) JUSTIN BRYAN BOARD MEMBER	0.5 0	X						0.	0.	0.
(4) CHERYL CHRISTMAN PRESIDENT	5 0	X		X				0.	0.	0.
(5) CHASE BYRNE BOARD MEMBER	0.5 0	X						0.	0.	0.
(6) CATHY COOPER BOARD MEMBER	0.5 0	X						0.	0.	0.
(7) ED GOLDBERG BOARD MEMBER	0.5 0	X						0.	0.	0.
(8) LAUREN CUMMINGS BOARD MEMBER	0.5 0	X						0.	0.	0.
(9) MARSHA MCGOWEN BOARD MEMBER	0.5 0	X						0.	0.	0.
(10) TIFFANY O'MALLEY BOARD MEMBER	0.5 0	X						0.	0.	0.
(11) RON PIKE BOARD MEMBER	0.5 0	X						0.	0.	0.
(12) SHERI SIMKINS SECRETARY	0.5 0	X		X				0.	0.	0.
(13) HEATHER WALSTAD TREASURER	0.5 0	X		X				0.	0.	0.
(14) JEFF KRAUSS BOARD MEMBER	0.5 0	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) NEAL BAGGETT BOARD MEMBER	0.5 0	X					0.	0.	0.
(16) CATHY OSTER BOARD MEMBER	0.5 0	X					0.	0.	0.
(17) ANDREW SEIBENICK BOARD MEMBER	0.5 0	X					0.	0.	0.
(18) CHANTEL SCHIEFFER BOARD MEMBER	0.5 0	X					0.	0.	0.
(19) BRIAN WHEELER BOARD MEMBER	0.5 0	X					0.	0.	0.
(20) HEIDI PARKES PAST PRESIDENT	0.5 0	X		X			0.	0.	0.
(21) LINDSAY LANGHALS BOARD MEMBER	0.5 0	X					0.	0.	0.
(22) JENNIFER HEDRICK EXECUTIVE DIREC	40 0			X			32,694.	0.	0.
(23) MARY PETERSON EXECUTIVE DIR.	40 0			X			102,531.	0.	2,051.
(24)									
(25)									
<b>1 b Sub-total</b>							135,225.	0.	2,051.
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>							135,225.	0.	2,051.
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization									1

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation

**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

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1 a</b>				
	<b>b</b> Membership dues	<b>1 b</b>				
	<b>c</b> Fundraising events	<b>1 c</b> 311,005.				
	<b>d</b> Related organizations	<b>1 d</b>				
	<b>e</b> Government grants (contributions)	<b>1 e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1 f</b> 1,654,885.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$	332,917.				
	<b>h Total.</b> Add lines 1a-1f	▶ 1,965,890.				
<b>Program Service Revenue</b>	<b>2 a</b> <u>PROGRAM REVENUE</u>					
		<b>Business Code</b> 900099	163,218.	163,218.		
	<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	▶ 163,218.					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts)	▶ 82,276.			82,276.	
	<b>4</b> Income from investment of tax-exempt bond proceeds	▶				
	<b>5</b> Royalties	▶				
	<b>6 a</b> Gross rents	(i) Real	29,530.			
		(ii) Personal				
		<b>b</b> Less: rental expenses				
		<b>c</b> Rental income or (loss)	29,530.			
	<b>d</b> Net rental income or (loss)	▶ 29,530.			29,530.	
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	1,442,319.			
		(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses	1,378,815.			
		<b>c</b> Gain or (loss)	63,504.			
	<b>d</b> Net gain or (loss)	▶ 63,504.			63,504.	
	<b>8 a</b> Gross income from fundraising events (not including \$ 311,005. of contributions reported on line 1c). See Part IV, line 18	<b>a</b>	129,659.			
		<b>b</b> Less: direct expenses	<b>b</b> 159,870.			
<b>c</b> Net income or (loss) from fundraising events		▶ -30,211.			-30,211.	
<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>	9,840.				
	<b>b</b> Less: cost of goods sold	<b>b</b> 1,688.				
	<b>c</b> Net income or (loss) from sales of inventory	▶ 8,152.	8,152.			
<b>11 a</b> Miscellaneous Revenue		<b>Business Code</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	▶ 2,282,359.	171,370.	0.	145,099.		

**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.

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	121,283.	65,493.	42,449.	13,341.
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
<b>7</b> Other salaries and wages	700,635.	618,364.	14,221.	68,050.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	11,286.	7,782.	2,141.	1,363.
<b>9</b> Other employee benefits	75,011.	58,573.	10,527.	5,911.
<b>10</b> Payroll taxes	78,708.	65,555.	5,880.	7,273.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting				
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	26,764.	12,235.	2,808.	11,721.
<b>12</b> Advertising and promotion	28,797.	19,313.	144.	9,340.
<b>13</b> Office expenses	73,949.	52,893.	588.	20,468.
<b>14</b> Information technology	2,695.	2,208.	487.	
<b>15</b> Royalties				
<b>16</b> Occupancy	128,526.	126,521.	1,880.	125.
<b>17</b> Travel	48,037.	47,294.	567.	176.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	217,447.	196,919.	20,528.	
<b>23</b> Insurance	50,786.	47,912.	2,054.	820.
<b>24</b> 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.)				
<b>a</b> <u>OTHER EXPENSES</u>	136,200.	110,157.	13,138.	12,905.
<b>b</b> <u>PROGRAM ACTIVITIES</u>	73,101.	65,212.	388.	7,501.
<b>c</b> <u>DUES AND CONTINUING EDUCATION</u>	18,810.	16,361.	1,339.	1,110.
<b>d</b> <u>VOLUNTEER RECOGNITION</u>	3,227.	3,220.	7.	
<b>e</b> All other expenses	62.	62.		
<b>25</b> Total functional expenses. Add lines 1 through 24e	1,795,324.	1,516,074.	119,146.	160,104.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				



**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash – non-interest-bearing	200.	<b>1</b>	200.
	<b>2</b> Savings and temporary cash investments	517,071.	<b>2</b>	355,589.
	<b>3</b> Pledges and grants receivable, net	568,035.	<b>3</b>	599,892.
	<b>4</b> Accounts receivable, net	26,704.	<b>4</b>	5,387.
	<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 instructions). Complete Part II of Schedule 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	4,391.	<b>9</b>	3,193.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 5,897,410.		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 2,223,915.	3,669,332.	<b>10c</b> 3,673,495.
	<b>11</b> Investments – publicly traded securities	3,247,034.	<b>11</b>	3,716,297.
	<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	494,482.	<b>15</b>	981,429.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	8,527,249.	<b>16</b>	9,335,482.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	62,623.	<b>17</b>	55,608.
	<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	7,300.	<b>25</b>	7,574.
	<b>26 Total liabilities.</b> Add lines 17 through 25	69,923.	<b>26</b>	63,182.
<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	4,876,181.	<b>27</b>	4,866,289.
	<b>28</b> Temporarily restricted net assets	1,086,164.	<b>28</b>	1,484,643.
	<b>29</b> Permanently restricted net assets	2,494,981.	<b>29</b>	2,921,368.
	<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	8,457,326.	<b>33</b>	9,272,300.
	<b>34</b> Total liabilities and net assets/fund balances	8,527,249.	<b>34</b>	9,335,482.

BAA

Form 990 (2017)

**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>	2,282,359.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,795,324.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	487,035.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	8,457,326.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	327,939.
<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>	9,272,300.

**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>2b</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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>2c</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.	X	
<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>3b</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.		

BAA

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>EAGLE MOUNT</b>	Employer identification number <b>84-1383214</b>
------------------------------------------------	-----------------------------------------------------

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<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
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .	1,053,974.	1,482,041.	2,652,363.	2,228,636.	1,965,890.	9,382,904.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0.
4 <b>Total.</b> Add lines 1 through 3. . . . .	1,053,974.	1,482,041.	2,652,363.	2,228,636.	1,965,890.	9,382,904.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						67,625.
6 <b>Public support.</b> Subtract line 5 from line 4. . . . .						9,315,279.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4. . . . .	1,053,974.	1,482,041.	2,652,363.	2,228,636.	1,965,890.	9,382,904.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. . . . .	59,101.	82,776.	77,847.	95,971.	111,806.	427,501.
9 Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .				8,325.		8,325.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0.
11 <b>Total support.</b> Add lines 7 through 10. . . . .						9,818,730.
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	697,026.
13 <b>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**

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)). . . . .	14	94.87 %
15 Public support percentage from 2016 Schedule A, Part II, line 14. . . . .	15	92.47 %

16a **33-1/3% support test—2017.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. . . . . ▶

b **33-1/3% support test—2016.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. . . . . ▶

17a **10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶

b **10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. . . . . ▶

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 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
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If 'Yes' to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test. Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
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? <i>If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If 'Yes,' describe in Part VI the role played by the organization in this regard.</i>		

**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)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).	8	

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

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990 or 990-EZ) 2017



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

<b>Section D – Distributions</b>	<b>Current Year</b>
<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	

<b>Section E – Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2017</b>	<b>(iii) Distributable Amount for 2017</b>
<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 Part VI). 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 Part VI. See instructions.			
<b>6</b> Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. 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 . . . . .			

BAA

Schedule A (Form 990 or 990-EZ) 2017

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**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.)

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

Department of the Treasury  
Internal Revenue Service

PUBLIC DISCLOSURE COPY  
**Schedule of Contributors**

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2017**

Name of the organization

EAGLE MOUNT

Employer identification number

84-1383214

**Organization type** (check one):

**Filers of:**

Form 990 or 990-EZ

**Section:**

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

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

**Schedule B (Form 990, 990-EZ, or 990-PF) (2017)**

Name of organization <b>EAGLE MOUNT</b>	Employer identification number <b>84-1383214</b>
--------------------------------------------	-----------------------------------------------------

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	----- ----- -----	\$ 232,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	----- ----- -----	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	----- ----- -----	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	----- ----- -----	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	----- ----- -----	\$ 45,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	----- ----- -----	\$ 196,377.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>EAGLE MOUNT</b>	Employer identification number <b>84-1383214</b>
--------------------------------------------	-----------------------------------------------------

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
6	534 SHARES OF IBM, 162 SHARES OF NOC, 1900 SHARES OF PFE	\$ 196,377.	6/05/18
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----
-----	-----	\$ -----	-----

Name of organization

EAGLE MOUNT

Employer identification number

84-1383214

**Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and

the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.)..... ▶ \$ \_\_\_\_\_ N/A

Use duplicate copies of Part III if additional space is needed.

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

**SCHEDULE 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

Employer identification number

EAGLE MOUNT

84-1383214

**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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 . . . . .	2 a
b Total acreage restricted by conservation easements . . . . .	2 b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	2 d

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? . . . . .  Yes  No

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)? . . . . .  Yes  No

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.

1 a 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 . . . . . ▶ \$ \_\_\_\_\_

**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.

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

2 a 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
1 a Beginning of year balance	4,259,475.	2,279,745.	1,991,044.	1,890,249.	1,865,057.
b Contributions	447,495.	1,722,758.	232,110.	36,423.	28,978.
c Net investment earnings, gains, and losses	472,573.	258,472.	58,091.	64,372.	111,012.
d Grants or scholarships					
e Other expenditures for facilities and programs	21,280.	1,500.	1,500.	0.	114,798.
f Administrative expenses					
g End of year balance	5,158,263.	4,259,475.	2,279,745.	1,991,044.	1,890,249.

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

- a Board designated or quasi-endowment ▶ 22.00 %
  - b Permanent endowment ▶ 57.00 %
  - c Temporarily restricted endowment ▶ 21.00 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a 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	X	
(ii) related organizations		X
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?		

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

**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
1 a Land		416,162.		416,162.
b Buildings		3,704,049.	1,281,851.	2,422,198.
c Leasehold improvements		701,801.	194,669.	507,132.
d Equipment		424,213.	364,597.	59,616.
e Other		651,185.	382,798.	268,387.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,673,495.

BAA



**Part VII Investments – Other Securities.**

N/A

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) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.)		

**Part VIII Investments – Program Related.**

N/A

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)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (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) CASH LIMITED TO LONG TERM	969,927.
(2) DEPOSITS ON EQUIPMENT	2,000.
(3) OTHER ASSETS	9,500.
(4) ROUNDING	2.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 15.)	981,429.

**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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ANNUITY PAYABLE	7,574.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)	7,574.

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.

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	3,102,648.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	<b>a</b> Net unrealized gains (losses) on investments	<b>2a</b> 327,939.		
	<b>b</b> Donated services and use of facilities	<b>2b</b> 490,662.		
	<b>c</b> Recoveries of prior year grants	<b>2c</b>		
	<b>d</b> Other (Describe in Part XIII.) SEE PART XIII	<b>2d</b> 1,688.		
	<b>e</b> Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	820,289.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	2,282,359.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
	<b>b</b> Other (Describe in Part XIII.)	<b>4b</b>		
	<b>c</b> Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	2,282,359.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	2,287,674.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	<b>a</b> Donated services and use of facilities	<b>2a</b> 490,662.		
	<b>b</b> Prior year adjustments	<b>2b</b>		
	<b>c</b> Other losses	<b>2c</b>		
	<b>d</b> Other (Describe in Part XIII.) SEE PART XIII	<b>2d</b> 1,688.		
	<b>e</b> Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	492,350.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	1,795,324.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
	<b>b</b> Other (Describe in Part XIII.)	<b>4b</b>		
	<b>c</b> Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	1,795,324.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND**

THE ENDOWMENT FUND IS TO PROVIDE SECURE LONG-TERM FUNDING FOR THE MISSION OF EAGLE MOUNT OF BOZEMAN.

**SCHEDULE D, PART XI, LINE 2D  
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

COST OF GOODS SOLD ..... \$ 1,688.  
TOTAL \$ 1,688.

**Part XIII** Supplemental Information (continued)

**SCHEDULE D, PART XII, LINE 2D  
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

COST OF GOODS SOLD.....		\$	1,688.
	TOTAL	\$	<u>1,688.</u>

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Name of the organization

EAGLE MOUNT

Employer identification number

84-1383214

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> .....						0.

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

-----  
 -----  
 -----  
 -----

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

REVENUE	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events		
	WINTER BALL (event type)	DIGGER DAYS (event type)	1 (total number)	(add column (a) through column (c))		
1	Gross receipts	222,635.	123,885.	94,144.	440,664.	
2	Less: Contributions	136,205.	108,300.	66,500.	311,005.	
3	Gross income (line 1 minus line 2)	86,430.	15,585.	27,644.	129,659.	
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages	30,725.	6,786.	7,036.	44,547.
	8	Entertainment	8,046.		9,890.	17,936.
	9	Other direct expenses	56,628.		40,759.	97,387.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				159,870.
11	Net income summary. Subtract line 10 from line 3, column (d)				-30,211.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If 'No,' explain: \_\_\_\_\_

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
 b If 'Yes,' explain: \_\_\_\_\_

- 11** Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activity conducted in:

<b>a</b> The organization's facility	<b>13 a</b>	%
<b>b</b> An outside facility	<b>13 b</b>	%

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

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b** If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c** If 'Yes,' enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

- 17** Mandatory distributions:
- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

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

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

**Transactions With Interested Persons**

OMB No. 1545-0047

**2017**

**Open To Public Inspection**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

EAGLE MOUNT

Employer identification number

84-1383214

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

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

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

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

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

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

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

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

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

Schedule L (Form 990 or 990-EZ) 2017

**Part IV Business Transactions Involving Interested Persons.**

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) THOMBAGG ARCHITECTS	BOARD MEMBER	40,947.	LAND DEVELOPMENT		X
(2) SIME CONSTRUCTION	BOARD MEMBER	90,000.	LAND DEVELOPMENT		X
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

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



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization

Employer identification number

EAGLE MOUNT

84-1383214

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art – Works of art				
2 Art – Historical treasures				
3 Art – Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities – Publicly traded	X	2	216,630.	FMV
10 Securities – Closely held stock				
11 Securities – Partnership, LLC, or trust interests				
12 Securities – Miscellaneous				
13 Qualified conservation contribution – Historic structures				
14 Qualified conservation contribution – Other				
15 Real estate – Residential				
16 Real estate – Commercial				
17 Real estate – Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (AUCTION ITEMS)	X	199	97,387.	FMV
26 Other ▶ (DONKEY)	X	1	4,000.	FMV
27 Other ▶ (LAND IMPROVEMEN)	X	1	14,900.	FMV
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If 'Yes,' describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If 'Yes,' describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule M (Form 990) (2017)**

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**Part II Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

---

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

EAGLE MOUNT

**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**

Employer identification number

84-1383214

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

DURING 2017-18, THE BIG SKY KIDS PEDIATRIC ONCOLOGY CAMPS WERE FILLED TO CAPACITY, OFFERING CHILDREN WITH CANCER THE CHANCE TO REMEMBER WHAT IT FEELS LIKE TO BE A KID AGAIN. CAMPERS AND FAMILY MEMBERS ENJOY A WIDE VARIETY OF MONTANA OUTDOOR SPORTS, CONDUCTED IN A SUPPORTIVE ENVIRONMENT THAT INCLUDES A VOLUNTEER PHYSICIAN AND NURSE AS WELL AS A SPIRITUAL ADVISOR. A TOTAL OF 143 INDIVIDUALS PARTICIPATED IN THE CAMPS, ASSISTED BY 361 VOLUNTEERS.

OTHER PROGRAMS PROVIDED THERAPEUTIC RECREATION FOR PEOPLE WITH DISABILITIES AND CHILDREN WITH CANCER, AS WELL AS SUPPORT FOR THEIR FAMILIES.

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

THE BOARD REVIEWS THE FORM 990 AFTER A THOROUGH REVIEW AND RECOMMENDATIONS BY THE FINANCE COMMITTEE.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

ANY POSSIBLE CONFLICT OF INTEREST ON THE PART OF A DIRECTOR IS DISCLOSED, IN WRITING, TO THE BOARD OF DIRECTORS AT THE BEGINNING OF EACH FISCAL YEAR.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

THE EXECUTIVE DIRECTOR IS EVALUATED ANNUALLY BASED ON A BOARD-DEVELOPED TEMPLATE FOR SELF-EVALUATION WITH RESPONSE AND DISCUSSION FROM TWO DESIGNATED BOARD MEMBERS. COMPENSATION IS DETERMINED ON THE BASIS OF PERFORMANCE.

**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES**

THE EXECUTIVE DIRECTOR REVIEWED SALARY SURVEYS AND COST OF LIVING DATA TO DETERMINE RAISES FOR STAFF.

Name of the organization

EAGLE MOUNT

Employer identification number

84-1383214

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

THE ORGANIZATION'S OPERATING POLICIES ARE AVAILABLE ON THE WEBSITE. OTHER DOCUMENTS  
MAY BE AVAILABLE UPON REQUEST.



# **Eagle Mound**

BOZEMAN, MONTANA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2018 AND 2017

EAGLE MOUNT BOZEMAN

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Eagle Mount Bozeman

We have audited the accompanying financial statements of Eagle Mount Bozeman (a nonprofit organization), which comprise the statements of financial position as of September 30, 2018 and 2017 and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Eagle Mount Bozeman as of September 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

A handwritten signature in cursive script that reads "Holmes + Turner" followed by a long, sweeping horizontal flourish.

Holmes & Turner  
Bozeman, Montana  
March 27, 2019



EAGLE MOUNT BOZEMAN  
STATEMENTS OF FINANCIAL POSITION  
SEPTEMBER 30, 2018 AND 2017

	2018	2017
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 140,591	\$ 302,612
Accounts receivable	5,387	26,704
Contributions receivable, current	294,062	221,643
Prepaid lease expenses, current	1,198	1,198
Deposits on equipment	2,000	2,000
Certificates of deposit	215,198	214,659
Quarter House timeshare	9,500	9,500
Total current assets	667,936	778,316
Property and Equipment		
Building - Eagle Mount Center	3,704,049	3,654,463
Building - Arena	546,947	544,452
Equipment	292,267	278,371
Furnishings	104,238	94,738
Vehicles	131,946	131,946
Land and grounds	1,117,964	971,830
Less accumulated depreciation	(2,223,914)	(2,006,466)
Total property and equipment	3,673,497	3,669,334
Other Assets		
Cash limited to long-term investment	969,927	482,980
Contributions receivable, non-current	305,830	346,392
Endowment investments	3,716,297	3,247,034
Prepaid lease expenses, non-current	1,995	3,193
Total other assets	4,994,049	4,079,599
Total assets	\$ 9,335,482	\$ 8,527,249

The accompanying notes are an integral part of these financial statements.

EAGLE MOUNT BOZEMAN  
 STATEMENTS OF FINANCIAL POSITION  
 SEPTEMBER 30, 2018 AND 2017

	2018	2017
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Compensated absences	\$ 39,636	\$ 45,910
Due to others	6,188	4,009
Payroll taxes payable	9,784	12,707
Total current liabilities	55,608	62,626
Long Term Liabilities		
Annuity payable	7,574	7,300
Total liabilities	63,182	69,926
Net Assets		
Unrestricted		
Undesignated	3,686,640	3,843,602
Designated	1,179,649	1,032,576
Temporarily restricted	1,484,643	1,086,164
Permanently restricted	2,921,368	2,494,981
Total net assets	9,272,300	8,457,323
Total liabilities and net assets	\$ 9,335,482	\$ 8,527,249

The accompanying notes are an integral part of these financial statements.

EAGLE MOUNT BOZEMAN  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>SUPPORT AND REVENUE</b>				
Contributions, gifts, and grants	\$ 501,047	\$ 546,534	\$ 426,661	\$ 1,474,242
Donated services and supplies	509,562	-	-	509,562
Special event revenue	501,372	-	-	501,372
Less: costs of direct benefits to donors	(62,483)	-	-	(62,483)
Program revenue	163,218	-	-	163,218
Rental income	29,530	-	-	29,530
Investment income	148,219	325,774	-	473,993
Change in value of split-interest agreement	-	-	(274)	(274)
Other	13,488	-	-	13,488
Satisfaction of temporary restrictions	473,829	(473,829)	-	-
Total support and revenue	<u>2,277,782</u>	<u>398,479</u>	<u>426,387</u>	<u>3,102,648</u>
<b>EXPENSES</b>				
Program services	1,889,385	-	-	1,889,385
Support services				
Administrative	121,147	-	-	121,147
Fundraising	277,139	-	-	277,139
Total support services	<u>398,286</u>	<u>-</u>	<u>-</u>	<u>398,286</u>
Total expenses	<u>2,287,671</u>	<u>-</u>	<u>-</u>	<u>2,287,671</u>
Change in net assets	(9,889)	398,479	426,387	814,977
Net assets, beginning of year	<u>4,876,178</u>	<u>1,086,164</u>	<u>2,494,981</u>	<u>8,457,323</u>
Net assets, end of year	<u>\$ 4,866,289</u>	<u>\$ 1,484,643</u>	<u>\$ 2,921,368</u>	<u>\$ 9,272,300</u>

The accompanying notes are an integral part of these financial statements.

EAGLE MOUNT BOZEMAN  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>SUPPORT AND REVENUE</b>				
Contributions, gifts, and grants	\$ 608,526	\$ 397,724	\$ 795,525	\$ 1,801,775
Donated services and supplies	493,801	-	-	493,801
Special event revenue	434,185	-	-	434,185
Less: costs of direct benefits to donors	(51,465)	-	-	(51,465)
Program revenue	113,877	-	-	113,877
Rental income	37,359	-	-	37,359
Investment income	57,901	202,863	-	260,764
Change in value of split-interest agreement	-	-	(274)	(274)
Other	4,826	-	-	4,826
Satisfaction of temporary restrictions	705,938	(705,938)	-	-
Total support and revenue	<u>2,404,948</u>	<u>(105,351)</u>	<u>795,251</u>	<u>3,094,848</u>
<b>EXPENSES</b>				
Program services	1,804,249	-	-	1,804,249
Support services				
Administrative	120,850	-	-	120,850
Fundraising	142,702	-	-	142,702
Total support services	<u>263,552</u>	<u>-</u>	<u>-</u>	<u>263,552</u>
Total expenses	<u>2,067,801</u>	<u>-</u>	<u>-</u>	<u>2,067,801</u>
Change in net assets	337,147	(105,351)	795,251	1,027,047
Net assets, beginning of year	<u>4,539,031</u>	<u>1,191,515</u>	<u>1,699,730</u>	<u>7,430,276</u>
Net assets, end of year	<u>\$ 4,876,178</u>	<u>\$ 1,086,164</u>	<u>\$ 2,494,981</u>	<u>\$ 8,457,323</u>

The accompanying notes are an integral part of these financial statements.

EAGLE MOUNT BOZEMAN  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Program Services

	Adventure Days	Big Sky Kids	EMBLEM & BSS	Equestrian	Horticulture & Ice Skating	Family Support Services	Skiing
Advertising and promotion	\$ -	\$ 7,826	\$ 800	\$ 3,469	\$ -	\$ 10	\$ 3,469
Consulting and professional services	-	3,198	2,200	4,508	38	75	4,508
Dues and continuing education	463	3,771	1,510	6,280	10	-	2,400
Information technology	-	487	-	687	-	-	587
Insurance	3,031	9,185	9,840	9,053	439	289	7,317
Occupancy	-	41,164	33,825	4,148	1,604	-	3,959
Office expenses	3,302	7,261	17,172	7,649	561	1,638	6,076
Other expenses	779	9,214	7,528	34,942	2,325	1,489	27,515
Personnel	33,271	131,519	99,161	208,142	18,473	8,747	138,876
Program activities and camps	8,908	87,642	28,933	26,308	2,391	27,096	250,380
Travel	1,607	40,115	4,383	1,005	38	61	54
Volunteer recognition	121	51	2,860	114	-	-	22
Total before depreciation	<u>51,482</u>	<u>341,433</u>	<u>208,212</u>	<u>306,305</u>	<u>25,879</u>	<u>39,405</u>	<u>445,163</u>
Depreciation	<u>-</u>	<u>10,527</u>	<u>17,931</u>	<u>31,599</u>	<u>3,113</u>	<u>-</u>	<u>12,320</u>
Total expenses	<u>\$ 51,482</u>	<u>\$ 351,960</u>	<u>\$ 226,143</u>	<u>\$ 337,904</u>	<u>\$ 28,992</u>	<u>\$ 39,405</u>	<u>\$ 457,483</u>

The accompanying notes are an integral part of these financial statements.

EAGLE MOUNT BOZEMAN  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Program Services		Supporting Services			
	Swimming & Young at Heart	Total Program Services	Admin	Fundraising	Total Supporting Services	Total
Advertising and promotion	\$ 3,739	\$ 19,313	\$ 144	\$ 9,340	\$ 9,484	\$ 28,797
Consulting and professional services	4,508	19,035	4,508	11,721	16,229	35,264
Dues and continuing education	1,927	16,361	1,339	1,110	2,449	18,810
Information technology	447	2,208	487	-	487	2,695
Insurance	8,758	47,912	2,054	820	2,874	50,786
Occupancy	41,821	126,521	1,880	125	2,005	128,526
Office expenses	9,234	52,893	588	20,468	21,056	73,949
Other expenses	26,424	110,216	13,138	12,905	26,043	136,259
Personnel	177,578	815,767	75,218	95,938	171,156	986,923
Program activities and camps	68	431,726	689	124,536	125,225	556,951
Travel	31	47,294	567	176	743	48,037
Volunteer recognition	52	3,220	7	-	7	3,227
Total before depreciation	<u>274,587</u>	<u>1,692,466</u>	<u>100,619</u>	<u>277,139</u>	<u>377,758</u>	<u>2,070,224</u>
Depreciation	<u>121,429</u>	<u>196,919</u>	<u>20,528</u>	<u>-</u>	<u>20,528</u>	<u>217,447</u>
Total expenses	<u>\$ 396,016</u>	<u>\$ 1,889,385</u>	<u>\$ 121,147</u>	<u>\$ 277,139</u>	<u>\$ 398,286</u>	<u>\$ 2,287,671</u>

The accompanying notes are an integral part of these financial statements.

EAGLE MOUNT BOZEMAN  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Program Services

	Adventure Days	Big Sky Kids	EMBLEM & BSS	Equestrian	Horticulture & Ice Skating	Family Support Services	Skiing
Advertising and promotion	\$ -	\$ 5,567	\$ -	\$ 2,864	\$ -	\$ -	\$ 2,891
Consulting and professional services	-	5,229	-	4,413	-	800	4,413
Dues and continuing education	536	2,175	9,473	16,982	185	-	1,396
Information technology	-	706	-	706	-	-	706
Insurance	3,114	9,330	10,053	8,844	425	-	7,071
Occupancy	-	40,137	28,820	3,501	1,430	-	4,267
Office expenses	553	6,604	12,728	4,155	1,342	2,924	2,259
Other expenses	2,347	7,486	4,208	10,366	57	34	8,014
Personnel	37,135	121,502	85,213	202,740	13,098	7,409	121,716
Program activities and camps	17,651	95,810	125,326	19,429	2,861	13,011	210,296
Travel	2,347	48,225	3,723	984	10	69	243
Volunteer recognition	10	100	2,076	165	22	-	5
Total before depreciation	<u>63,693</u>	<u>342,871</u>	<u>281,620</u>	<u>275,149</u>	<u>19,430</u>	<u>24,247</u>	<u>363,277</u>
Depreciation	<u>-</u>	<u>5,787</u>	<u>17,931</u>	<u>25,251</u>	<u>712</u>	<u>-</u>	<u>6,213</u>
Total expenses	<u>\$ 63,693</u>	<u>\$ 348,658</u>	<u>\$ 299,551</u>	<u>\$ 300,400</u>	<u>\$ 20,142</u>	<u>\$ 24,247</u>	<u>\$ 369,490</u>

The accompanying notes are an integral part of these financial statements.

EAGLE MOUNT BOZEMAN  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Program Services		Supporting Services			
	Swimming & Young at Heart	Total Program Services	Admin	Fundraising	Total Supporting Services	Total
Advertising and promotion	\$ 3,236	\$ 14,558	\$ 2,676	\$ 11,687	\$ 14,363	\$ 28,921
Consulting and professional services	4,413	19,268	4,413	2,722	7,135	26,403
Dues and continuing education	4,592	35,339	1,518	129	1,647	36,986
Information technology	706	2,824	706	(10)	696	3,520
Insurance	8,283	47,120	1,089	820	1,909	49,029
Occupancy	42,305	120,460	2,099	-	2,099	122,559
Office expenses	7,275	37,840	1,767	18,823	20,590	58,430
Other expenses	20,629	53,141	25,146	11,975	37,121	90,262
Personnel	168,742	757,555	66,934	84,157	151,091	908,646
Program activities and camps	1,339	485,723	1,167	11,870	13,037	498,760
Travel	223	55,824	253	204	457	56,281
Volunteer recognition	-	2,378	45	325	370	2,748
Total before depreciation	<u>261,743</u>	<u>1,632,030</u>	<u>107,813</u>	<u>142,702</u>	<u>250,515</u>	<u>1,882,545</u>
Depreciation	<u>116,325</u>	<u>172,219</u>	<u>13,037</u>	<u>-</u>	<u>13,037</u>	<u>185,256</u>
Total expenses	<u>\$ 378,068</u>	<u>\$ 1,804,249</u>	<u>\$ 120,850</u>	<u>\$ 142,702</u>	<u>\$ 263,552</u>	<u>\$ 2,067,801</u>

The accompanying notes are an integral part of these financial statements.



EAGLE MOUNT BOZEMAN  
STATEMENTS OF CASH FLOWS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	2018	2017
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from contributions and program revenue	\$ 1,639,145	\$ 1,896,209
Cash paid to employees and suppliers	(1,565,084)	(1,372,405)
Cash received from investment income	80,477	62,295
Cash received from other sources	42,172	41,911
Net cash (used) provided by operating activities	196,710	628,010
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of investments	(685,060)	(1,455,735)
Proceeds from sale of investments	121,279	140,804
Purchase of equipment	(221,611)	(492,914)
Net cash (used) provided by investing activities	(785,392)	(1,807,845)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from contributions restricted for:		
Investment in permanent endowment	426,661	795,525
Net increase (decrease) in cash and cash equivalents	(162,021)	(384,310)
Cash and cash equivalents at beginning of year	302,612	686,922
Cash and cash equivalents at end of period	\$ 140,591	\$ 302,612

The accompanying notes are an integral part of these financial statements.

EAGLE MOUNT BOZEMAN  
STATEMENTS OF CASH FLOWS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	2018	2017
<u>Reconciliation of Change in Net Assets to Net Cash (Used) Provided by Operating Activities:</u>		
Change in net assets	\$ 814,977	\$ 1,027,047
Adjustments:		
Depreciation	217,447	185,256
Amortization of discount on annuity payable	274	274
Net realized and unrealized gains on investments	(392,968)	(198,469)
Contributions restricted for the investment in endowment	(426,661)	(795,525)
(Increase) decrease in assets:		
Accounts receivable	21,627	7,496
Contributions receivable	(32,167)	385,866
Prepaid lease	1,198	1,198
Increase (decrease) in liabilities:		
Accounts payable	-	(2,311)
Due to others	2,179	3,253
Payroll liabilities	(9,196)	13,925
Total adjustments	(618,267)	(399,037)
Net cash (used) provided by operations	\$ 196,710	\$ 628,010

Supplemental schedule of non-cash investing and financing activities:

Donated materials and labor	\$ 20,800	\$ 49,510
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The accompanying notes are an integral part of these financial statements.

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

1. SIGNIFICANT ACCOUNTING POLICIES

a. Nature of Activities

Eagle Mount Bozeman (a nonprofit corporation under Internal Revenue Code section 501(c)(3) and organized under the laws of the State of Montana) (the “Organization”) provides therapeutic recreational opportunities for people with disabilities or cancer. Eagle Mount Bozeman also provides support for families of participants. The Organization, in the normal course of operations, receives funding from contributions, fundraisers, grants, endowments, sponsorships and program activities.

	Number of Volunteers		Number of Participants	
	2018	2017	2018	2017
Skiing:				
Bridger Bowl	338	318	224	230
Big Sky Ski	126	113	92	62
Nordic and Snowshoeing	41	41	28	28
Adventure Days	108	130	135	168
Aquatic Therapy	226	238	855	696
Equestrian	658	570	286	313
Big Sky Kids:				
Spring Fling Weekend	61	64	74	72
Camp Braveheart	95	104	17	27
Adventure Camp	176	177	36	42
Young Adult Retreat	21	48	12	12
Summit Aviation Flight Camp	8	11	4	4
Horticulture	29	29	29	22
Wheelchair Gym	-	-	6	5
Ice Skating	40	44	36	38
Saturday Night Out and Kids' Night Out	49	54	100	130
Sibling Night Out	35	42	59	77
EMBLEM	14	12	18	12
Totals	<u>2,025</u>	<u>1,995</u>	<u>2,011</u>	<u>1,938</u>

b. Basis of Accounting

The financial statements of Eagle Mount Bozeman have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as codified by the Financial Accounting Standards Board.

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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1. SIGNIFICANT ACCOUNTING POLICIES

c. Financial Statement Preparation

The Organization presents its financial statements in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958. Accordingly, the Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

d. Unrestricted Net Assets

Unrestricted net assets include unrestricted resources which represent the portion of funds that are available for the operating objectives of the Organization. Board-designated net assets represent amounts the Organization has set aside for a specific purpose.

e. Temporarily Restricted Net Assets

Temporarily restricted net assets consist of donor restricted contributions and grants. Amounts restricted by donors for a specific purpose are deemed to be earned and reported as temporarily restricted revenue when received, and such unexpended amounts are reported as temporarily restricted net assets at year-end. When the donor restriction expires, that is, when a stipulated time or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as “net assets released from restrictions”.

f. Permanently Restricted Net Assets

Permanently restricted net assets consist of donor restricted contributions which are required to be held in perpetuity. Income from the assets held is available for either general operations or specific purposes, in accordance with donor stipulations.

g. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid unrestricted and temporarily restricted investments that do not have donor-imposed restrictions that limit their use to long-term investment and that have an initial maturity of three months or less to be cash equivalents.

h. Investments

Eagle Mount Bozeman carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statements of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statements of Activities.

i. Investment Income and Gains

Investment income restricted by donors is reported as increases in unrestricted net assets if the restrictions are met in the reporting period in which the income and gains are recognized.

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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1. SIGNIFICANT ACCOUNTING POLICIES

j. Accounts Receivable

Accounts receivable is comprised of amounts due to the Organization for program fees charged. Eagle Mount Bozeman does not charge interest on outstanding accounts receivable and it is the Organization's policy to write-off accounts receivable as scholarships for amounts that have been outstanding for at least six months. The amount that is written off each year is immaterial; accordingly, management has determined that establishing an allowance for doubtful accounts is not considered necessary.

k. Contributions Receivable

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses, depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met and the promises become unconditional. An allowance for doubtful collectability has not been established as management's evaluation considers all contributions receivable fully collectable.

l. Property and Equipment

The Organization's capitalization policy requires individual assets to be capitalized if the original cost or fair value at date of donation is at least \$1,500. All expenditures of at least \$1,500 for betterment and major renewals are also capitalized. Maintenance and repair costs are expensed as incurred. Depreciation is computed using the straight-line method at annual rates sufficient to recover the cost of the assets within their estimated useful lives.

When assets are retired or disposed of, the cost and related accumulated depreciation are removed from the accounts and any gain or loss is reflected in the statement of activities for the period.

The estimated useful lives of depreciable assets are as follows:

Buildings	15- 30 years
Equipment	5 - 10 years
Furnishings	5 years
Vehicles	5 years

m. Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire such property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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1. SIGNIFICANT ACCOUNTING POLICIES

n. Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

o. Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

p. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Accordingly, actual results could differ from those estimates.

q. Designation of Unrestricted Net Assets

It is the policy of the Board of Directors of the Organization to review its plans for future property improvements and acquisitions from time to time and to designate appropriate sums of unrestricted net assets to assure adequate financing of such improvements and acquisitions. As of September 30, 2018 and 2017, the Board reconfirmed \$50,000 to be designated for such purposes.

In 2017, the Board of Directors voted to set aside approximately \$926,700 as a board-designated quasi-endowment fund. Additional information is provided in Note 9.

r. Unrestricted and Temporarily Restricted Revenue and Support

Contributions received are recorded as increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and/or nature of any donor restrictions.

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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1. SIGNIFICANT ACCOUNTING POLICIES

s. Income Tax Status

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

The Organization's Form 990, *Return of Organization Exempt from Income Tax*, is subject to examination by the IRS, generally for three years after it's filed.

t. Concentration of Credit Risk

The Organization maintained cash balances at various financial institutions. Either Federal Deposit Insurance Corporation (FDIC) or Securities Investor Protection Corporation (SIPC) insures accounts at each of the financial institutions. There were no uninsured cash balances as of September 30, 2018 and 2017.

u. Compensated Absences

The Organization has written policies for the compensation of vacation and sick leave. The employees accrue paid vacation at a rate based on their years of service. Annual vacation leave may be accrued up to a maximum of two times the employee's annual accrual rate as of the last day of each fiscal year. In addition, eligible employees will receive a maximum of six days of sick leave per year. Sick leave does not accumulate and is not carried over to a new fiscal year.

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Organization maintains investments with various financial institutions under the management of third-parties in accordance with its investment policy. All investments are reported at fair market value. Cash, cash equivalents, and investments as of September 30, 2018 and 2017, are summarized as follows:

	2018	2017
Cash and cash equivalents:		
Cash on hand, checking, and money market	\$ 140,591	\$ 302,612
Cash limited to long-term investment	969,927	482,980
Total cash and cash equivalents	1,110,518	785,592
Investments:		
Certificates of deposit	215,198	214,659
Endowment investments:		
Mutual funds	1,651,632	1,687,316
Government bonds	21,562	22,592
Exchange traded funds	803,208	287,352
Stocks	1,239,895	1,249,774
Total endowment investments	3,716,297	3,247,034
Total investments	3,931,495	3,461,693
Total cash, cash equivalents and investments	\$ 5,042,013	\$ 4,247,285

3. INVESTMENT RETURN

Components of investment return as of September 30, 2018 and 2017 is summarized as follows:

	2018	2017
Interest and dividends	\$ 82,550	\$ 58,886
Net realized and unrealized gains (losses):		
Realized gains (losses)	85,647	45,811
Unrealized gains (losses)	327,939	171,927
Investment fees	(22,143)	(15,860)
Total net realized and unrealized gains (losses)	391,443	201,878
Total investment return	\$ 473,993	\$ 260,764



EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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4. CONTRIBUTIONS RECEIVABLE

Contributions receivable consist of the following as of September 30, 2018 and 2017:

	2018	2017
Restricted to:		
Big Sky Ski Program	\$ 110,000	\$ 110,000
EMBLEM Program	281,577	369,612
Land Development Project	-	14,500
Family Support Services	152,000	-
Unrestricted	56,315	73,923
Total	\$ 599,892	\$ 568,035
Amount due in less than one year	\$ 294,062	\$ 221,643
Amount due in one to five years	\$ 305,830	\$ 346,392

Promises to Give

The Organization calculates the fair value of unconditional promises to give, which are due in more than one year, using present value techniques and a discount rate of approximately 3.2%. As of September 30, 2018 and 2017 the unamortized discount was \$22,108 and \$36,465, respectively.

Conditional promises to give at September 30, 2018, consist of a matching grant of up to \$110,000 per year up to a total grant of \$750,000 to create an endowment specifically for the EMBLEM and Big Sky Ski programs. During the year the conditions were met as stated in the agreement and \$110,000 was recorded as contribution receivable at September 30, 2018.

5. PREPAID LEASE EXPENSES

In March 2002, the Organization signed a 20-year operating lease for a room at a local ski area that is used by participants and volunteers of the skiing program. Eagle Mount Bozeman prepaid the total cost of the lease and the amount of the prepaid lease at September 30, 2018 and 2017 was approximately \$3,193 and \$4,391, respectively. Lease expense for each period was \$1,198. This lease expires May 3, 2021, and, at this time, the Organization will have the first right to negotiate a new lease should the Lessor determine to continue to lease the premises to a third party. This base rent amount does not include utilities or property taxes and assessments levied on the property for which the Organization is separately liable.

6. EMPLOYEE BENEFIT PLAN

The Organization has a 403(b) defined contribution plan (the Plan) covering employees meeting certain age and service requirements. Eagle Mount Bozeman matches participants' contributions to the Plan up to 2% of the individual participant's compensation. Total expenses for the years ended September 30, 2018 and 2017 were \$11,285 and \$8,884, respectively.

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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7. LAND LEASE

The Organization (the lessor) entered into a lease with Verizon Wireless (the lessee) on May 15, 2015 to lease a parcel of property located on the Organization's premises. The initial term is five years from the commencement date. The lease commenced in May 2018 with annual rental payments of \$21,000 to be paid in equal monthly installments. The lease shall automatically be extended for four additional five year terms unless the lessee terminates the lease at the end of the current term. The annual rental payments for the first five year extension term shall be \$23,100; the annual rental payments for the second five year extension term shall be \$25,410; the annual rental payments for the third five year extension term shall be \$27,951; and the annual rental payments for for the fourth five year extension term shall be \$30,746. For the year ended September 30, 2018, the Organization received \$8,750 in rental payments.

The minimum future rental income to be received on the land lease is as follows:

Fiscal Year	<u>Annual Rent</u>
2019	\$ 21,000
2020	21,000
2021	21,000
2022	21,000
2023	21,875
Subsequent	<u>526,411</u>
Total	<u>\$ 632,286</u>

8. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes for the fiscal years ended September 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Big Sky Kids	\$ 164,335	\$ 153,755
Land development	3,939	184,306
Endowment campaign fund	3,243	3,243
EMBLEM	79,661	79,783
Equestrian	43,128	-
Family support services	204,129	16,176
Braveheart	16,714	16,714
Miscellaneous	26,582	4,024
Investment return on permanently restricted net assets not yet appropriated for expenditure	<u>942,912</u>	<u>628,163</u>
	<u>\$ 1,484,643</u>	<u>\$ 1,086,164</u>

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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9. ENDOWMENT FUNDS

a. Board-designated Endowment

As of September 30, 2018 and 2017, the Board of Directors had designated \$1,129,649 and \$982,576 of unrestricted net assets as a Quasi-endowment fund to support the mission of the Organization. Since these amounts resulted from an internal designation and is not donor-restricted, it is classified and reported as unrestricted net assets.

b. Donor-designated Endowment

The Organization's endowments consist of six donor-restricted funds established for a variety of purposes. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA), as enacted in the state of Montana, as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

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

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

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

9. ENDOWMENT FUNDS

b. Donor-designated Endowment

*Endowment Investment and Spending Policies.* The Organization has adopted investment and spending policies approved by the Board, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowments while seeking to maintain the purchasing power of these endowment assets over the long-term. The Organization's spending and investment policies work together to achieve this objective. The investment policy establishes an achievable return objective through diversification of asset classes. The current long-term return objective is to return 5-7%, net of investment fees. Actual returns in any given year may vary from this amount. To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

The spending policy calculates the amount of money annually distributed from the Organization's various endowed funds, for operating expenses. The current spending policy is to spend up to 5-7% of a moving three-year average of the fair value of the endowment funds.

Endowment net asset composition by type of fund as of September 30, 2018 is as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds	\$ -	\$ 1,107,246	\$ 2,921,368	\$ 4,028,614
Board-designated endowment funds	1,129,649	-	-	1,129,649
Total funds	<u>\$ 1,129,649</u>	<u>\$ 1,107,246</u>	<u>\$ 2,921,368</u>	<u>\$ 5,158,263</u>

Changes in endowment net assets as of September 30, 2018 are as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowed net assets, beginning of year	\$ 982,576	\$ 781,918	\$ 2,494,981	\$ 4,259,475
Contributions	-	20,834	426,661	447,495
Investment return:				
Investment income	18,105	61,775	-	79,880
Net appreciation	128,968	263,999	-	392,967
Change in value of split-interest agreement	-	-	(274)	(274)
Amounts appropriated for expenditures	-	(21,280)	-	(21,280)
Endowment net assets, end of year	<u>\$ 1,129,649</u>	<u>\$ 1,107,246</u>	<u>\$ 2,921,368</u>	<u>\$ 5,158,263</u>

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
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9. ENDOWMENT FUNDS

Endowment net asset composition by type of fund as of September 30, 2017 is as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds	\$ -	\$ 781,918	\$ 2,494,981	\$ 3,276,899
Board-designated endowment funds	982,576	-	-	982,576
Total funds	<u>\$ 982,576</u>	<u>\$ 781,918</u>	<u>\$ 2,494,981</u>	<u>\$ 4,259,475</u>

Changes in endowment net assets as of September 30, 2017 are as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowed net assets, beginning of year	\$ -	\$ 580,015	\$ 1,699,730	\$ 2,279,745
Contributions	926,693	540	795,525	1,722,758
Investment return:				
Investment income	5,253	55,024	-	60,277
Net appreciation	50,630	147,839	-	198,469
Change in value of split-interest agreement	-	-	(274)	(274)
Amounts appropriated for expenditures	-	(1,500)	-	(1,500)
Endowment net assets, end of year	<u>\$ 982,576</u>	<u>\$ 781,918</u>	<u>\$ 2,494,981</u>	<u>\$ 4,259,475</u>

10. SPLIT INTEREST AGREEMENT

On December 31, 2003, Eagle Mount Bozeman was given a charitable gift annuity. According to the agreement, the Donor transferred \$25,000 to the Organization who agreed to pay the donor an annual sum of \$1,250 commencing on October 1, 2029 and continuing for and during the rest of the donor's life. The agreement specified that Eagle Mount Bozeman shall use the residual to augment an endowment fund.

Based on the rate of return received by the endowment fund with which the above mentioned gift annuity was combined, four percent was used as the discount rate. It was estimated that ten total annuity payments would be made.

The fair market value of the annuity assets as of September 30, 2018 and 2017 was \$51,989 and \$52,747, respectively and the present value of the future annuity payments was \$7,574 and \$7,300 at these same dates.

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
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## 11. FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America define fair value and establish a hierarchy for reporting the reliability of input measurements used to assess fair value. Fair value is the selling price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The hierarchy prioritizes fair value measurements based on the types of inputs used in the valuation technique. The inputs are categorized in the following levels:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2: Inputs to the valuation methodology include-

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the assets or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Unobservable inputs not corroborated by market data, therefore, requiring the entity to use the best information available in the circumstances, including the entity's own data.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used in 2018 from prior reporting periods.

- *Mutual funds and equities:* Valued using pricing models maximizing the use of observable inputs for similar securities.
- *Government bonds:* Valued at the closing price reported on the active market on which the individual securities are traded.
- *Certificates of deposit:* Valued at cost plus accrued interest, which approximates the fair value due to the short-term nature of these investments.
- *Money market funds:* Valued using pricing models maximizing the use of observable inputs for similar securities.

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
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11. FAIR VALUE MEASUREMENTS

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. Furthermore, although management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Organization measures certain financial instruments at fair value on a recurring basis. Financial assets measured on a recurring basis at September 30, 2018 and 2017 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
<u>September 30, 2018</u>			
Endowment investments:			
Mutual funds	\$ 1,651,632	\$ -	\$ 1,651,632
Government bonds	21,562	-	21,562
Exchange traded funds	803,208	-	803,208
Stocks	1,239,895	-	1,239,895
Certificates of deposit	-	215,198	215,198
	<u>\$ 3,716,297</u>	<u>\$ 215,198</u>	<u>\$ 3,931,495</u>
<u>September 30, 2017</u>			
Endowment investments:			
Mutual funds	\$ 1,687,316	\$ -	\$ 1,687,316
Government bonds	22,592	-	22,592
Exchange traded funds	287,352	-	287,352
Stocks	1,249,774	-	1,249,774
Certificates of deposit	-	214,659	214,659
	<u>\$ 3,247,034</u>	<u>\$ 214,659</u>	<u>\$ 3,461,693</u>

12. CERTIFICATES OF DEPOSIT

Certificates of deposit held at September 30, 2018 and 2017 have original maturities greater than three months and remaining maturities less than one year. Certificates of deposit are reported at the original investment amount plus earned interest to the most recent maturity date.

EAGLE MOUNT BOZEMAN  
NOTES TO THE FINANCIAL STATEMENTS  
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13. RELATED PARTY TRANSACTIONS

Board members and staff of the Organization donated approximately \$197,500 and \$111,258 for the years ended September 30, 2018 and 2017, respectively.

The Organization acquired architectural services from a company whose owner serves on the Board of directors. As of September 30, 2018 and 2017, a total of \$40,947 and \$40,877 was paid for architectural services.

The Organization acquired construction services from a company whose owner serves on the Board of directors. As of September 30, 2018 and 2017, a total of \$90,000 and \$- was paid for construction services.

14. DONATED SERVICES AND SUPPLIES

The values of donated services included as contributions in the financial statements and the corresponding program or supporting services expenses are as follows:

For the year ended September 30, 2018:

Description of donated services	Amount	Program
Accounting services	\$ 1,700	Administration
Accounting services	1,700	Big Sky Ski
Accounting services	1,700	Skiing
Accounting services	1,700	Equestrian
Accounting services	1,700	Swimming
Medical services	11,110	Big Sky Kids
Transportation services	5,400	Big Sky Kids
Total donated services and supplies	<u>\$ 25,010</u>	

For the year ended September 30, 2017:

Description of donated services	Amount	Program
Accounting services	\$ 1,520	Administration
Accounting services	1,520	Big Sky Kids
Accounting services	1,520	Skiing
Accounting services	1,520	Equestrian
Accounting services	1,520	Swimming
Architecture services	3,500	Equestrian
Medical services	13,476	Big Sky Kids
Transportation services	4,400	Big Sky Kids
Total donated services and supplies	<u>\$ 28,976</u>	



EAGLE MOUNT BOZEMAN  
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14. DONATED SERVICES AND SUPPLIES

Numerous volunteers have donated significant amounts of time to the Organization's Board, committees, administration, fund-raising campaign and program services. Although these amounts have not been reflected in the financial statements, management estimates the fair value of these services to be approximately \$739,900 and \$672,700 for the years ended September 30, 2018 and 2017, respectively.

Three local ski areas donated lift tickets and rentals in the amount of approximately \$275,400 and \$324,600 during the years ended September 30, 2018 and 2017, respectively. These amounts are reflected in the financial statements as support and expenses for the skiing programs.

15. SUBSEQUENT EVENTS

The Organization has evaluated all subsequent events through March 27, 2019, the date the financial statements were available to be issued.

Eagle Mount DRAFT Budget 2020/21		Proposed Budget 20/21	YTD Actual Oct 1, 2019 to August 30, 2020	Budgeted 19/20	18/19 Actual	17/18 Actual	Comments/Questions
Ordinary Income/Expense							
Income							
Individual Contribution Income							
	400 · Individual contributions	450,000.00	394,928.77	189,100.00	206,209.48	116,518.66	*\$150,000 of the proposed is for specific capital project support
	405 · Matching gift program	5,000.00	5,305.44	3,000.00	3,363.70	1,303.31	
	410 · Memorials	35,000.00	20,785.00	36,000.00	37,231.83	33,225.00	
	410.5 · Honorarium	15,000.00	17,207.43	12,500.00	9,753.13	14,290.75	
	411 · License Plates	10,000.00	12,100.00	8,700.00	9,856.60	4,636.60	
	<b>Total Individual Contribution Income</b>	<b>515,000.00</b>	<b>450,326.64</b>	<b>249,300.00</b>	<b>266,414.74</b>	<b>169,974.32</b>	
Non-individual Contributions							
	421 · Business partnership program	5,000.00	619.31	0.00	1,157.36	1,362.96	
	423 · Foundations	175,000.00	91,250.00	307,039.00	276,350.00	349,000.00	
	424 · Trusts	15,000.00	11,992.30	10,500.00	10,826.32	12,046.43	
	425 · Grants	100,000.00	183,770.00	80,250.00	47,271.25	35,295.94	
	<b>Total Non-individual Contributions</b>	<b>295,000.00</b>	<b>287,631.61</b>	<b>397,789.00</b>	<b>335,604.93</b>	<b>397,705.33</b>	
429 · Special events							
	430 · Winter ball	304,000.00					
	431 · Western rendezvous	105,000.00					
	445 · Digger Days	133,000.00					
	447 · Community Events	65,200.00					
	449 · Onsite/Other Events	75,000.00					
	<b>Total 429 · Special events</b>	<b>682,200.00</b>	<b>397,930.62</b>	<b>680,000.00</b>	<b>648,493.75</b>	<b>525,272.49</b>	
Equipment Sales							
	428 · Equip Sales	1,500.00	1,972.80	4,800.00	312.00	2,528.20	
	<b>Total Equipment Sales</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>4,800.00</b>	<b>312.00</b>	<b>2,528.20</b>	
Sponsorship income							
	453.2 · EM Golden Eagle	75,000.00	50,000.00	75,000.00	50,000.00	65,000.00	
	451 · Horse	15,000.00	6,350.00	15,000.00	15,500.00	15,150.00	
	451.2 · Horse Show	0.00		3,000.00			
	452 · Swim	10,000.00		7,500.00	3,310.00	5,485.00	
	453 · BSK	100,000.00	59,610.00	95,000.00	76,230.85	94,732.10	
	453.5 · Flight Camp	10,000.00	920.70	10,000.00	15,567.08	9,240.55	
	454 · Ski	10,000.00	10,000.00	10,000.00	10,500.00	10,000.00	
	453.9 · Horticulture	5,000.00		3,000.00	0.00	0.00	
	453.13 · Ice Skate	0.00		0.00	0.00	0.00	
	XXX.XX · Family Support (update)	50,000.00		0.00	0.00	0.00	
	454.19 · BSS	10,000.00		10,000.00	0.00	0.00	
	455 · Cycle			1,250.00	0.00	1,250.00	
	<b>Total Sponsorship income</b>	<b>285,000.00</b>	<b>126,880.70</b>	<b>229,750.00</b>	<b>171,107.93</b>	<b>200,857.65</b>	
	456 · Merchandise sales	0.00	2,643.65	750.00	1,360.00	10,035.00	
Program Fees							
	461 · Destination	55,000.00	42,650.00	57,700.00	49,996.08	35,528.17	
	460 · Program income	127,595.50	82,516.65	127,565.50	129,600.30	123,367.00	
	812 · Scholarship - Applied	-35,000.00	-24,908.60	-41,305.00	-45,796.80	-48,989.00	*still not really sure how this has been applied in the past...
	<b>Total Program Fees</b>	<b>147,595.50</b>	<b>100,258.05</b>	<b>144,646.00</b>	<b>133,799.58</b>	<b>109,906.17</b>	
	464 · Continuing Ed Income	4,000.00	0.00	4,500.00	4,845.00	4,020.00	

Eagle Mount DRAFT Budget 2020/21		Proposed Budget 20/21	YTD Actual Oct 1, 2019 to August 30, 2020	Budgeted 19/20	18/19 Actual	17/18 Actual	Comments/Questions
	465 · Equipment Donations			0.00	7,150.00	1,120.29	
	481 · Rental income	35,000.00	23,950.00	35,500.00	35,370.00	24,130.00	
	482 · Horse boarding income	8,000.00	5,100.00	7,200.00	6,100.00	5,400.00	
	Newsletter income						
	491 · BSK Newsletter	15,000.00	2,210.00	0.00	25.00	25.00	
	490 · EM Newsletter	40,000.00	30,363.00	55,525.00	47,048.00	48,590.00	
	492 · Appeal	50,000.00	51,168.00	33,700.00	18,160.00	46,335.00	
	XXX · Appeal-Former donor	10,000.00					
	Total Newsletter income	115,000.00	83,741.00	89,225.00	65,233.00	94,950.00	
	495 · Interest income	1,000.00	772.80	0.00	1,752.57	2,131.64	
	Income From Endowments	125,000.00		225,111.05	67,767.20	-274.00	
	Total Income	2,214,295.50	1,481,207.87	2,068,571.05	1,745,310.70	1,547,757.09	
	Cost of Goods Sold						
	500 · Cost of goods sold	0.00					
	Total COGS	0.00		0.00	273.00	1,867.86	
	Gross Profit	2,214,295.50	1,481,207.87	2,068,571.05	1,745,037.70	1,545,889.23	
	Expense						
	600 · Payroll Expenses						
	605 · Salaries & wages	1,010,091.55	744,568.83	1,042,235.53	902,785.29	834,071.78	
	610 · Payroll taxes (.082)	82,827.51	60,526.97	85,974.95	73,410.43	69,127.42	
	620 · Medical benefits	109,800.00	106,196.61	148,500.00	75,919.72	75,012.82	
	625 · Pension expense (.0345)	34,848.16	17,693.55	36,051.84	24,461.24	11,284.80	
	630 · Workers' comp insurance (.011)	11,111.01	8,085.00	11,837.78	9,669.00	9,581.00	
	Total 600 · Payroll Expenses	1,248,678.22	937,070.96	1,324,600.10	1,086,245.68	999,077.82	
	700 · Advertising	18,000.00	5,590.12	6,545.00	9,830.48	7,084.51	Mailchimp (100x12), DBA banners (400x4), Commercials (2000x3), Program Videos (8,000) Msc (1,200)
	701 · Donor Development	5,000.00	373.86	5,000.00	110.00	311.35	
	710 · Bank & finance charges	12,000.00	9,031.09	10,825.00	11,447.50	11,455.63	bank rec, cc charge, amex annual membership fee
	711 · Management Fees	2,045.00	1,918.50	1,645.00	2,045.00	1,659.50	timeshare maintenance fees
	712 · Board Expenses	2,250.00	622.24	3,000.00	1,977.50	2,905.00	board lunches, board recognition tokens, msc board expenses
	715 · Consulting & professional fees	20,000.00	8,525.75	78,250.00	18,952.00	12,080.00	legal fees, Massive, Holmes & Turner (10,500), facilitators
	Computer						
	713 · Computer Software	2,575.00	4,911.01	2,575.00	2,971.39	778.00	Adobe, SofterWare, Jotform
	714 · Computer Support	3,425.00	2,205.40	3,100.00	2,468.38	694.91	Re-compute, Crashplan, Intuit payroll
	716 · Computer Hardware/Repair	4,000.00	8,583.19	2,250.00	4,000.74	569.95	new server in 10/1-8/30 actuals
	Total Computer	10,000.00	15,699.60	7,925.00	9,440.51	2,042.86	
	Continuing education						
	736 Continuing Ed Visitor Fees		0.00	9,300.00	6,901.83	1,330.77	
	730 · Fees	9,000.00	4,505.50	12,429.00	8,114.14	4,727.03	
	735 · Travel, etc.	5,500.00	3,737.92	3,700.00	6,754.18	3,796.88	
	737 · Volunteer Ed	500.00	82.16	3,150.00	898.24	525.00	
	Total Continuing education	15,000.00	8,325.58	28,579.00	22,668.39	10,379.68	
	738 · Contract Labor/Outside Sevices	76,000.00	70,882.60	78,047.50	80,525.11	75,371.25	
	740 · Copier expense	2,500.00	3,135.20	2,850.00	3,328.01	2,769.36	
	743 · Dues & publications	4,000.00	4,588.73	3,624.00	3,642.00	4,548.08	
	745 · Equipment - Minor purchase	20,000.00	33,342.90	14,655.00	24,148.25	23,900.23	

Eagle Mount DRAFT Budget 2020/21		Proposed Budget 20/21	YTD Actual Oct 1, 2019 to August 30, 2020	Budgeted 19/20	18/19 Actual	17/18 Actual	Comments/Questions
	Asset Purchase	70,000.00		42,039.00	17,756.33	4,901.90	increase in proposed 20/21 budget for new vehicle
	Horse Expense						
	739 · Stall Bedding	100.00		100.00	0.00	100.00	
	747 · Horse Feed	12,000.00	1,304.40	6,000.00	1,016.14	3,623.86	increase in proposed 20/21 budget to buy hay for yr round
	748 · Veterinary	3,200.00	2,535.30	3,000.00	3,963.42	2,353.66	
	749 · Horse - Farrier	3,200.00	2,845.00	3,000.00	2,145.00	2,951.00	
	<b>Total Horse Expense</b>	<b>18,500.00</b>	<b>6,684.70</b>	<b>12,100.00</b>	<b>7,124.56</b>	<b>9,028.52</b>	
	Insurance						
	755 · Personal property insurance	13,500.00	13,900.00	13,548.66	13,283.00	13,425.00	
	760 · Vehicle insurance	7,000.00	6,866.00	7,003.32	6,866.00	5,696.00	
	765 · Liability Insurance	32,000.00	29,315.00	32,066.76	32,382.28	31,664.28	
	<b>Total Insurance</b>	<b>52,500.00</b>	<b>50,081.00</b>	<b>52,618.74</b>	<b>52,531.28</b>	<b>50,785.28</b>	
	766 · Internet	3,400.00	5,370.86	3,338.00	3,098.81	2,031.83	
	766.5 · Web Support						
	767 · Licenses & Fees	4,000.00	2,049.17	3,958.00	7,030.49	3,881.50	
	Newsletter expense						
	776 · Newsletter printing	15,000.00	8,105.00	20,230.00	15,170.00	12,524.00	
	777 · Newsletter postage	8,000.00	4,183.50	5,648.00	5,648.74	6,936.67	
	778 · BSK Newsletter Printing	6,500.00	6,434.22	1,300.00	1,299.00	1,384.89	
	779 · BSK Newsletter Postage	500.00	1,988.58	450.00	437.11	424.35	
	<b>Total Newsletter expense</b>	<b>30,000.00</b>	<b>20,721.30</b>	<b>27,628.00</b>	<b>22,554.85</b>	<b>21,269.91</b>	
	781 · Postage	5,000.00	4,622.05	3,575.00	4,627.43	2,359.00	
	Program Activities Exp.						
	784 · Program Meetings			0.00	0.00	47.88	
	786 · Lift Tickets	8,000.00	7,824.00	8,300.00	6,990.00	8,128.00	
	785 · Program Activities	55,000.00	23,449.95	55,300.00	41,349.29	46,904.68	
	<b>Total Program Activities Exp.</b>	<b>63,000.00</b>	<b>31,273.95</b>	<b>58,800.00</b>	<b>48,339.29</b>	<b>55,080.56</b>	
	Rental Expense						
	791 · Building Rental	72,000.00	20,265.47	72,255.00	68,860.09	69,092.49	
	792 · Equipment rental	12,250.00	6,538.46	8,865.00	16,524.67	8,865.97	
	<b>Total Rental Expense</b>	<b>84,250.00</b>	<b>26,803.93</b>	<b>81,120.00</b>	<b>85,384.76</b>	<b>77,958.46</b>	
	794 · Printing	10,000.00	17,960.41	9,260.00	14,585.48	13,521.08	
	Repairs & maintenance						
	800 · Building Repairs & Maintenance	30,000.00	26,371.68	7,489.00	47,270.77	21,474.07	
	805 · Equipment Repairs & Maintenance	20,000.00	13,100.61	19,850.00	20,150.78	9,142.22	
	810 · Maintenance agreements	4,200.00	2,841.75	2,900.00	3,031.97	2,802.84	
	815 · Grounds Maintenance	125,000.00	21,857.44	14,456.00	16,222.19	13,647.12	increase in 20/21 budget for \$100k towards mud mitigation project
	<b>Total Repairs &amp; maintenance</b>	<b>179,200.00</b>	<b>64,171.48</b>	<b>44,695.00</b>	<b>86,675.71</b>	<b>47,066.25</b>	
	814 · Staff Misc.	4,500.00	3,399.56	250.00	366.91	631.65	
	Supplies						
	820 · Maintenance supplies	8,500.00	7,246.01	8,272.03	6,834.87	8,780.41	
	825 · Office supplies	3,500.00	2,508.33	3,075.00	2,474.64	3,280.06	
	830 · Program supplies	20,000.00	11,600.66	17,815.00	18,586.60	19,396.77	
	<b>Total Supplies</b>	<b>32,000.00</b>	<b>21,355.00</b>	<b>29,162.03</b>	<b>27,896.11</b>	<b>31,457.24</b>	
	835 · Telephone	7,500.00	9,170.09	7,138.00	6,470.39	6,529.19	
	Travel & meals						

<b>Eagle Mount DRAFT Budget 2020/21</b>				<b>Proposed Budget 20/21</b>	<b>YTD Actual Oct 1, 2019 to August 30, 2020</b>	<b>Budgeted 19/20</b>	<b>18/19 Actual</b>	<b>17/18 Actual</b>	<b>Comments/Questions</b>
		845 · Travel - staff	3,000.00		2,200.00	1,871.63	3,206.56		
		850 · Travel - participant	30,000.00		30,000.00	26,109.38	25,408.08		
		<b>Total Travel &amp; meals</b>	33,000.00		32,200.00	27,981.01	28,614.64		
		855 · Utilities	54,000.00	38,518.15	55,600.00	51,025.80	51,524.46		
		<b>Vehicle</b>							
		865 · Mileage	8,000.00	4,352.88	9,090.00	7,688.04	8,529.73		
		866 · Rental	12,000.00	0.00	12,200.00	11,545.04	10,355.84		
		870 · Repairs & maintenance	4,000.00	2,034.04	2,450.00	2,895.11	10,479.06		
		<b>Total Vehicle</b>	24,000.00	6,386.92	23,740.00	22,128.19	29,364.63		
		<b>Recognition</b>							
		742 · Donor Recognition/Cultivation	6,000.00	777.88	250.00	596.37	442.17		
		890 · Volunteer Recognition	10,000.00	1,071.58	9,425.00	3,709.80	3,226.51		
		<b>Total Recognition</b>	16,000.00	1,849.46	9,675.00	4,306.17	3,668.68		
		<b>On-site/Other Event Exp</b>	75,000.00		50,000.00				
		<b>Flight Camp Exp</b>	10,000.00		10,000.00	11,594.43	8,782.92		
		<b>Total Expense</b>	2,211,323.22	1,409,525.16	2,125,942.37	1,775,838.43	1,593,260.05		
		<b>Net Ordinary Income</b>	2,972.28	71,682.71	-62,171.32	-30,800.73	-47,370.82		* some formulas broken in 19/20 budget

## Eagle Mount - Bozeman Profit & Loss Budget Performance August 2020

	Aug 20	Budget	Oct '19 - Aug 20	YTD Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Individual Contribution Income</b>				
400 · Individual contributions	36,002.17	0.00	394,928.77	189,099.96
405 · Matching gift program	25.00	250.00	5,305.44	2,750.00
410 · Memorials	650.00	3,000.00	20,785.00	33,000.00
410.5 · Honor	3,661.00	1,041.67	17,207.43	11,458.33
411 · License Plates	0.00	725.00	12,100.00	7,975.00
<b>Total Individual Contribution Income</b>	<b>40,338.17</b>	<b>5,016.67</b>	<b>450,326.64</b>	<b>244,283.29</b>
<b>Non-individual Contributions</b>				
421 · Business partnership program	230.98		619.31	
423 · Foundations	0.00	0.00	91,250.00	153,500.00
424 · Trusts	0.00		11,992.30	10,500.00
425 · Grants	50,300.00	0.00	183,770.00	42,000.00
<b>Total Non-individual Contributions</b>	<b>50,530.98</b>	<b>0.00</b>	<b>287,631.61</b>	<b>206,000.00</b>
429 · Special events	25,971.46	135,000.00	397,930.62	607,000.00
<b>Equipment Sales</b>				
428 · Equip Sales	40.00	0.00	1,972.80	4,800.00
<b>Total Equipment Sales</b>	<b>40.00</b>	<b>0.00</b>	<b>1,972.80</b>	<b>4,800.00</b>
<b>Sponsorship income</b>				
453.2 · Golden Eagle Sponsorship	0.00	0.00	50,000.00	50,000.00
451 · Horse	0.00	0.00	6,350.00	0.00
452 · Swim	0.00		0.00	7,500.00
453 · BSK				
453.5 · Flight Camp	0.00	0.00	920.70	0.00
453 · BSK - Other	600.00	0.00	59,610.00	95,000.00
<b>Total 453 · BSK</b>	<b>600.00</b>	<b>0.00</b>	<b>60,530.70</b>	<b>95,000.00</b>
454 · Ski	0.00	0.00	10,000.00	0.00
455 · Cycle	0.00		0.00	1,250.00
455.5 · Horticulture	0.00		0.00	3,000.00
454.19 · BSS	0.00	0.00	0.00	10,000.00
<b>Total Sponsorship income</b>	<b>600.00</b>	<b>0.00</b>	<b>126,880.70</b>	<b>166,750.00</b>
<b>456 · Merchandise sales</b>				
456.1 · Bronze Eagle	0.00		225.00	
456 · Merchandise sales - Other	0.00	0.00	2,418.65	0.00
<b>Total 456 · Merchandise sales</b>	<b>0.00</b>	<b>0.00</b>	<b>2,643.65</b>	<b>0.00</b>
<b>Program Fees</b>				
461 · Destination	0.00	0.00	42,650.00	57,700.00
<b>460 · Program income</b>				
460.5 · Family Swim	0.00		544.00	0.00
460 · Program income - Other	0.00	10,632.96	81,972.65	116,962.54
<b>Total 460 · Program income</b>	<b>0.00</b>	<b>10,632.96</b>	<b>82,516.65</b>	<b>116,962.54</b>
812 · Scholarship - Applied	0.00	-3,442.08	-24,908.60	-37,862.92
<b>Total Program Fees</b>	<b>0.00</b>	<b>7,190.88</b>	<b>100,258.05</b>	<b>136,799.62</b>

## Eagle Mount - Bozeman Profit & Loss Budget Performance August 2020

	Aug 20	Budget	Oct '19 - Aug 20	YTD Budget
464 · Continuing Ed Income	0.00	0.00	0.00	4,500.00
481 · Rental income	1,750.00	2,958.33	23,950.00	32,541.67
482 · Horse boarding income	600.00	600.00	5,100.00	6,600.00
<b>Newsletter income</b>				
491 · BSK Newsletter	0.00		2,210.00	0.00
490 · EM Newsletter				
490.4 · NL #4	0.00	20,000.00	24,801.00	55,525.00
490.1 · NL #1	25.00		5,007.00	0.00
490 · EM Newsletter - Other	500.00		555.00	
<b>Total 490 · EM Newsletter</b>	<b>525.00</b>	<b>20,000.00</b>	<b>30,363.00</b>	<b>55,525.00</b>
492 · Appeal Letter				
410.6 · Appeal Honor/Memorial	0.00	0.00	3,870.00	3,700.00
492 · Appeal Letter - Other	0.00	0.00	47,298.00	30,000.00
<b>Total 492 · Appeal Letter</b>	<b>0.00</b>	<b>0.00</b>	<b>51,168.00</b>	<b>33,700.00</b>
<b>Total Newsletter income</b>	<b>525.00</b>	<b>20,000.00</b>	<b>83,741.00</b>	<b>89,225.00</b>
495 · Interest incomes	1.50		772.80	0.00
498 · Income From Endowments	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>120,357.11</b>	<b>170,765.88</b>	<b>1,481,207.87</b>	<b>1,498,499.58</b>
<b>Gross Profit</b>	<b>120,357.11</b>	<b>170,765.88</b>	<b>1,481,207.87</b>	<b>1,498,499.58</b>
<b>Expense</b>				
<b>600 · Payroll Expenses</b>				
605 · Salaries & wages	42,575.97	81,911.38	744,568.83	935,733.94
610 · Payroll taxes	3,188.55	6,613.00	60,526.97	79,357.00
620 · Medical benefits	6,446.37	11,423.00	106,196.61	137,077.00
625 · Pension expense	1,216.32	2,773.22	17,693.55	33,278.98
630 · Workers' comp insurance	0.00	910.60	8,085.00	10,927.20
<b>Total 600 · Payroll Expenses</b>	<b>53,427.21</b>	<b>103,631.20</b>	<b>937,070.96</b>	<b>1,196,374.12</b>
700 · Advertising	2,826.48	418.75	5,590.12	4,606.25
701 · Donor Development	0.00	416.67	373.86	4,583.33
710 · Bank & finance charges	184.54	902.08	9,031.09	9,922.92
711 · Management Fees	0.00	0.00	1,918.50	1,292.50
712 · Board Expenses	0.00	250.00	622.24	2,750.00
<b>Computer</b>				
713 · Computer Software	14.99	0.00	4,911.01	950.00
714 · Computer Support	9.99	258.33	2,205.40	2,841.67
716 · Computer Hardware/Repair	6,788.25	187.50	8,583.19	2,062.50
<b>Total Computer</b>	<b>6,813.23</b>	<b>445.83</b>	<b>15,699.60</b>	<b>5,854.17</b>
715 · Consulting & professional fees	294.00	0.00	8,525.75	11,500.00
<b>Continuing education</b>				
736 · Continuing Ed Visitor Fees	0.00	0.00	0.00	5,800.00
730 · Fees	590.00	1,035.75	4,505.50	11,393.25
735 · Travel, etc.	0.00	308.33	3,737.92	3,391.67
737 · Volunteer Education	0.00	262.50	82.16	2,887.50
<b>Total Continuing education</b>	<b>590.00</b>	<b>1,606.58</b>	<b>8,325.58</b>	<b>23,472.42</b>

## Eagle Mount - Bozeman Profit & Loss Budget Performance August 2020

	Aug 20	Budget	Oct '19 - Aug 20	YTD Budget
<b>Contract Labor/Outside Sevices</b>				
738 · Contract Labor/Outside Services	4,053.30	1,503.96	14,122.71	16,543.54
738.5 · Special Events - Contract Labor	-1,053.60	7,000.00	56,759.89	74,000.00
<b>Total Contract Labor/Outside Sevices</b>	<b>2,999.70</b>	<b>8,503.96</b>	<b>70,882.60</b>	<b>90,543.54</b>
740 · Copier expense	176.41	237.50	3,135.20	2,612.50
743 · Dues & publications	250.00	302.00	4,588.73	3,322.00
745 · Equipment - Minor purchase	328.26	1,221.25	33,342.90	13,433.75
745.5 · Major Purchase	0.00	0.00	0.00	0.00
<b>Horse Expense</b>				
739 · Stall Bedding	0.00	0.00	0.00	0.00
747 · Horse Feed	34.16	0.00	1,304.40	0.00
748 · Veterinary	879.42	250.00	2,535.30	2,750.00
749 · Horse - Farrier	265.00	250.00	2,845.00	2,750.00
<b>Total Horse Expense</b>	<b>1,178.58</b>	<b>500.00</b>	<b>6,684.70</b>	<b>5,500.00</b>
<b>Insurance</b>				
755 · Personal property insurance	617.00		13,900.00	13,548.66
760 · Vehicle insurance	0.00		6,866.00	7,003.32
765 · Liability Insurance	2,561.00		29,315.00	32,066.76
<b>Total Insurance</b>	<b>3,178.00</b>		<b>50,081.00</b>	<b>52,618.74</b>
<b>766 · Internet</b>				
766.5 · Web Exp and Support	0.00	0.00	4,886.06	0.00
766 · Internet - Other	0.00	278.17	484.80	3,059.83
<b>Total 766 · Internet</b>	<b>0.00</b>	<b>278.17</b>	<b>5,370.86</b>	<b>3,059.83</b>
767 · Licenses & Fees	0.00	329.83	2,049.17	3,628.17
<b>Newsletter expense</b>				
776 · Newsletter printing	0.00	0.00	8,105.00	20,230.00
777 · Newsletter postage	0.00	0.00	4,183.50	5,648.00
778 · BSK Newsletter Printing	0.00		6,434.22	1,300.00
779 · BSK Newsletter Postage	0.00		1,998.58	450.00
<b>Total Newsletter expense</b>	<b>0.00</b>	<b>0.00</b>	<b>20,721.30</b>	<b>27,628.00</b>
781 · Postage	8.70	297.92	4,622.05	3,277.08
794 · Printing	50.28	582.22	17,960.41	8,677.78
<b>Program Activities Exp.</b>				
786 · Lift Tickets	0.00	0.00	7,824.00	8,300.00
<b>785 · Program Activities</b>				
785.5 · Flight Camp Expense	0.00	0.00	0.00	0.00
785 · Program Activities - Other	1,034.24	4,608.33	23,449.95	50,691.67
<b>Total 785 · Program Activities</b>	<b>1,034.24</b>	<b>4,608.33</b>	<b>23,449.95</b>	<b>50,691.67</b>
<b>Total Program Activities Exp.</b>	<b>1,034.24</b>	<b>4,608.33</b>	<b>31,273.95</b>	<b>58,991.67</b>
<b>Rental Expense</b>				
791 · Building Rental	0.00	0.00	20,265.47	27,300.00
792 · Equipment rental	0.00	1,000.00	6,538.46	6,500.00
<b>Total Rental Expense</b>	<b>0.00</b>	<b>1,000.00</b>	<b>26,803.93</b>	<b>33,800.00</b>
<b>Recognition</b>				



## Eagle Mount - Bozeman Profit & Loss Budget Performance August 2020

	Aug 20	Budget	Oct '19 - Aug 20	YTD Budget
742 · Donor Recognition	563.75	0.00	777.88	250.00
890 · Volunteer Recognition	0.00	0.00	1,071.58	7,800.00
<b>Total Recognition</b>	<b>563.75</b>	<b>0.00</b>	<b>1,849.46</b>	<b>8,050.00</b>
<b>Repairs &amp; maintenance</b>				
800 · Building Repairs & Maintenance	-137.47	624.08	26,371.68	6,864.92
805 · Equipment Repairs & Maintenance	260.25	1,654.17	13,100.61	18,195.83
810 · Maintenance agreements	315.25	208.33	2,841.75	2,291.67
815 · Grounds Maintenance	1,353.95	1,204.17	21,857.44	13,245.83
<b>Total Repairs &amp; maintenance</b>	<b>1,791.98</b>	<b>3,690.75</b>	<b>64,171.48</b>	<b>40,598.25</b>
814 · Staff Misc.	316.94	20.83	3,399.56	229.17
<b>Supplies</b>				
820 · Maintenance supplies	1,622.00	689.33	7,246.01	7,582.67
825 · Office supplies	38.05	256.25	2,508.33	2,818.75
830 · Program supplies	1,003.20	1,484.58	11,600.66	16,330.42
<b>Total Supplies</b>	<b>2,663.25</b>	<b>2,430.16</b>	<b>21,355.00</b>	<b>26,731.84</b>
835 · Telephone	893.64	594.83	9,170.09	6,543.17
<b>Travel &amp; meals</b>				
845 · Travel - staff	0.00	0.00	0.00	2,200.00
850 · Travel - participant	0.00	0.00	0.00	30,000.00
<b>Total Travel &amp; meals</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,200.00</b>
855 · Utilities	1,059.91	4,633.33	38,518.15	50,966.63
<b>Vehicle</b>				
865 · Mileage	199.23	757.50	4,352.88	8,332.50
866 · Rental	0.00	0.00	0.00	12,200.00
870 · Repairs & maintenance	290.31	0.00	2,034.04	0.00
<b>Total Vehicle</b>	<b>489.54</b>	<b>757.50</b>	<b>6,386.92</b>	<b>20,532.50</b>
Onsite Event Exp	0.00	0.00	0.00	0.00
<b>Total Expense</b>	<b>81,118.64</b>	<b>137,659.69</b>	<b>1,409,525.16</b>	<b>1,753,300.33</b>
<b>Net Ordinary Income</b>	<b>39,238.47</b>	<b>33,106.19</b>	<b>71,682.71</b>	<b>-254,800.75</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>467 · Insurance Income</b>				
467.5 · Insurance Income Expenditures	-319.61		-8,787.81	
467 · Insurance Income - Other	0.00		75,000.00	
<b>Total 467 · Insurance Income</b>	<b>-319.61</b>		<b>66,212.19</b>	
468 · PPP Loan	0.00		163,900.00	
495.5 · Investment Interest	3,203.86		73,807.88	
<b>407 · Land Development</b>				
407.5 · Land Development Expense	0.00		-9,791.46	
407 · Land Development - Other	0.00		-1,902.00	
<b>Total 407 · Land Development</b>	<b>0.00</b>		<b>-11,693.46</b>	
<b>408 · Contributions To Endowments</b>				
408.1 · Greta's Fund for the Future	0.00		50,000.00	
410.1 · Beaupre	0.00		650.00	

**Eagle Mount - Bozeman**  
**Profit & Loss Budget Performance**  
 August 2020

	Aug 20	Budget	Oct '19 - Aug 20	YTD Budget
408 · Contributions To Endowments - Other	0.00		2,500.00	
<b>Total 408 · Contributions To Endowments</b>	<b>0.00</b>		<b>53,150.00</b>	
496 · Realized Gains/(Losses)	0.00		6,741.02	
497 · Net Unrealized Gain/(Loss)	170,734.12		100,560.05	
499 · Miscellaneous Income	38.24		38.24	
<b>Total Other Income</b>	<b>173,656.61</b>		<b>452,715.92</b>	
<b>Other Expense</b>				
901 · Investment Mgmt Fees	0.00		20,857.08	
<b>Total Other Expense</b>	<b>0.00</b>		<b>20,857.08</b>	
<b>Net Other Income</b>	<b>173,656.61</b>		<b>431,858.84</b>	
<b>Net Income</b>	<b>212,895.08</b>	<b>33,106.19</b>	<b>503,541.55</b>	<b>-254,800.75</b>

## Eagle Mount - Bozeman Profit & Loss Budget Performance August 2020

	Annual Budget
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Individual Contribution Income</b>	
400 · Individual contributions	189,099.96
405 · Matching gift program	3,000.00
410 · Memorials	36,000.00
410.5 · Honor	12,500.00
411 · License Plates	8,700.00
<b>Total Individual Contribution Income</b>	249,299.96
<b>Non-individual Contributions</b>	
421 · Business partnership program	
423 · Foundations	307,039.00
424 · Trusts	10,500.00
425 · Grants	80,250.00
<b>Total Non-individual Contributions</b>	397,789.00
429 · Special events	687,000.00
<b>Equipment Sales</b>	
428 · Equip Sales	4,800.00
<b>Total Equipment Sales</b>	4,800.00
<b>Sponsorship income</b>	
453.2 · Golden Eagle Sponsorship	75,000.00
451 · Horse	18,000.00
452 · Swim	7,500.00
453 · BSK	
453.5 · Flight Camp	10,000.00
453 · BSK - Other	95,000.00
<b>Total 453 · BSK</b>	105,000.00
454 · Ski	10,000.00
455 · Cycle	1,250.00
455.5 · Horticulture	3,000.00
454.19 · BSS	10,000.00
<b>Total Sponsorship income</b>	229,750.00
456 · Merchandise sales	
456.1 · Bronze Eagle	
456 · Merchandise sales - Other	0.00
<b>Total 456 · Merchandise sales</b>	0.00
<b>Program Fees</b>	
461 · Destination	57,700.00
460 · Program income	
460.5 · Family Swim	0.00
460 · Program income - Other	127,595.50
<b>Total 460 · Program income</b>	127,595.50
812 · Scholarship - Applied	-41,305.00
<b>Total Program Fees</b>	143,990.50

## Eagle Mount - Bozeman Profit & Loss Budget Performance August 2020

	Annual Budget
464 · Continuing Ed Income	4,500.00
481 · Rental income	35,500.00
482 · Horse boarding income	7,200.00
<b>Newsletter income</b>	
491 · BSK Newsletter	0.00
490 · EM Newsletter	
490.4 · NL #4	55,525.00
490.1 · NL #1	0.00
490 · EM Newsletter - Other	
<b>Total 490 · EM Newsletter</b>	55,525.00
492 · Appeal Letter	
410.6 · Appeal Honor/Memorial	3,700.00
492 · Appeal Letter - Other	30,000.00
<b>Total 492 · Appeal Letter</b>	33,700.00
<b>Total Newsletter income</b>	89,225.00
495 · Interest incomes	0.00
498 · Income From Endowments	225,111.05
<b>Total Income</b>	2,074,165.51
<b>Gross Profit</b>	2,074,165.51
<b>Expense</b>	
600 · Payroll Expenses	
605 · Salaries & wages	1,013,711.76
610 · Payroll taxes	85,974.95
620 · Medical benefits	148,500.00
625 · Pension expense	36,051.84
630 · Workers' comp insurance	11,837.78
<b>Total 600 · Payroll Expenses</b>	1,296,076.33
700 · Advertising	6,545.00
701 · Donor Development	5,000.00
710 · Bank & finance charges	10,825.00
711 · Management Fees	1,645.00
712 · Board Expenses	3,000.00
<b>Computer</b>	
713 · Computer Software	2,575.00
714 · Computer Support	3,100.00
716 · Computer Hardware/Repair	2,250.00
<b>Total Computer</b>	7,925.00
715 · Consulting & professional fees	33,750.00
<b>Continuing education</b>	
736 · Continuing Ed Visitor Fees	9,300.00
730 · Fees	12,429.00
735 · Travel, etc.	3,700.00
737 · Volunteer Education	3,150.00
<b>Total Continuing education</b>	28,579.00

## Eagle Mount - Bozeman Profit & Loss Budget Performance August 2020

	Annual Budget
<b>Contract Labor/Outside Sevices</b>	
738 · Contract Labor/Outside Services	18,047.50
738.5 · Special Events - Contract Labor	75,220.00
<b>Total Contract Labor/Outside Sevices</b>	93,267.50
740 · Copier expense	2,850.00
743 · Dues & publications	3,624.00
745 · Equipment - Minor purchase	14,655.00
745.5 · Major Purchase	42,039.00
<b>Horse Expense</b>	
739 · Stall Bedding	100.00
747 · Horse Feed	6,000.00
748 · Veterinary	3,000.00
749 · Horse - Farrier	3,000.00
<b>Total Horse Expense</b>	12,100.00
<b>Insurance</b>	
755 · Personal property insurance	13,548.66
760 · Vehicle insurance	7,003.32
765 · Liability Insurance	32,066.76
<b>Total Insurance</b>	52,618.74
<b>766 · Internet</b>	
766.5 · Web Exp and Support	3,500.00
766 · Internet - Other	3,338.00
<b>Total 766 · Internet</b>	6,838.00
767 · Licenses & Fees	3,958.00
<b>Newsletter expense</b>	
776 · Newsletter printing	20,230.00
777 · Newsletter postage	5,648.00
778 · BSK Newsletter Printing	1,300.00
779 · BSK Newsletter Postage	450.00
<b>Total Newsletter expense</b>	27,628.00
781 · Postage	3,575.00
794 · Printing	9,260.00
<b>Program Activities Exp.</b>	
786 · Lift Tickets	8,300.00
<b>785 · Program Activities</b>	
785.5 · Flight Camp Expense	10,000.00
785 · Program Activities - Other	55,300.00
<b>Total 785 · Program Activities</b>	65,300.00
<b>Total Program Activities Exp.</b>	73,600.00
<b>Rental Expense</b>	
791 · Building Rental	72,255.00
792 · Equipment rental	8,865.00
<b>Total Rental Expense</b>	81,120.00
<b>Recognition</b>	

## Eagle Mount - Bozeman Profit & Loss Budget Performance August 2020

	<b>Annual Budget</b>
742 · Donor Recognition	250.00
890 · Volunteer Recognition	9,425.00
<b>Total Recognition</b>	9,675.00
<b>Repairs &amp; maintenance</b>	
800 · Building Repairs & Maintenance	7,489.00
805 · Equipment Repairs & Maintenance	19,850.00
810 · Maintenance agreements	2,500.00
815 · Grounds Maintenance	14,450.00
<b>Total Repairs &amp; maintenance</b>	44,289.00
814 · Staff Misc.	250.00
<b>Supplies</b>	
820 · Maintenance supplies	8,272.00
825 · Office supplies	3,075.00
830 · Program supplies	17,815.00
<b>Total Supplies</b>	29,162.00
835 · Telephone	7,138.00
<b>Travel &amp; meals</b>	
845 · Travel - staff	2,200.00
850 · Travel - participant	30,000.00
<b>Total Travel &amp; meals</b>	32,200.00
855 · Utilities	55,599.96
<b>Vehicle</b>	
865 · Mileage	9,090.00
866 · Rental	12,200.00
870 · Repairs & maintenance	2,450.00
<b>Total Vehicle</b>	23,740.00
Onsite Event Exp	50,000.00
<b>Total Expense</b>	2,072,532.53
<b>Net Ordinary Income</b>	1,632.98
<b>Other Income/Expense</b>	
<b>Other Income</b>	
467 · Insurance Income	
467.5 · Insurance Income Expenditures	
467 · Insurance Income - Other	
<b>Total 467 · Insurance Income</b>	
468 · PPP Loan	
495.5 · Investment Interest	
407 · Land Development	
407.5 · Land Development Expense	
407 · Land Development - Other	
<b>Total 407 · Land Development</b>	
408 · Contributions To Endowments	
408.1 · Greta's Fund for the Future	
410.1 · Beaupre	

Eagle Mount - Bozeman  
Profit & Loss Budget Performance  
August 2020

	<u>Annual Budget</u>
408 · Contributions To Endowments - Other	
Total 408 · Contributions To Endowments	
496 · Realized Gains/(Losses)	
497 · Net Unrealized Gain/(Loss)	
499 · Miscellaneous Income	
Total Other Income	
Other Expense	
901 · Investment Mgmt Fees	
Total Other Expense	
Net Other Income	
Net Income	<u><u>1,632.98</u></u>

**Eagle Mount - Bozeman**  
**Balance Sheet**  
 As of August 31, 2020

Aug 31, 20

**ASSETS**

**Current Assets**

**Checking/Savings**

102.1 · First Security Checking	13,900.00
101 · Petty cash	240.00
102 · Operating checking	198,840.47
Money Market Account	251,004.27
110 · CDs	
<b>CD Am. Bank</b>	
110.7 · Am. Bank CD -.50%-05/10/20 4933	26,688.20
<b>Total CD Am. Bank</b>	26,688.20
117 · CD Stockman - .70%-1/23/19	53,526.88
111 · CD First Security .11%-1/17/20	29,225.01
111.1 · CD First Security -.21-11-14-20	27,170.97
<b>Total 110 · CDs</b>	136,611.06

**Total Checking/Savings** 600,595.80

**Accounts Receivable**

120 · Accounts Receivable	21,154.00
120.5 · Pledged Receivable	217,000.00
<b>Total Accounts Receivable</b>	238,154.00

**Other Current Assets**

**Greta's Long Term Reserve Fund**

114.5 · Greta's Long Term Reserve Acct	926,692.57
144.5 · Greta's Reserve Earnings/Loss	199,297.77
<b>Total Greta's Long Term Reserve Fund</b>	1,125,990.34

**EMBLEM/BSS Endowment**

112.5 · EMBLEM/BSS Endowment	1,087,455.30
143.5 · EMBLEM/BSS Earnings/Loss	181,891.72
EMBLEM/BSS Endowment - Other	54,684.97
<b>Total EMBLEM/BSS Endowment</b>	1,324,031.99

**EM General Endowment**

112 A · Eagle Mount Endowment	290,078.25
112 B · 112 B - Greta's Fund	371,477.47
143 A · EM Endow Earnings/Loss	69,653.59
<b>Total EM General Endowment</b>	731,209.31

**EM Ski Endowment - Ted Yates**

113 B · EM Ski Endowment (Yates)	94,040.00
143 B · EM Ski Endow Earnings/Loss	91,090.35
<b>Total EM Ski Endowment - Ted Yates</b>	185,130.35

**Raymond James**

112 · Eagle Mount Endowment	10,000.00
143 · EM Endow unrealized gain/loss	-10,000.00
<b>Total Raymond James</b>	0.00

**Annuity Account**

116.5 · EM Annuity Fund	23,399.18
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**Eagle Mount - Bozeman**  
**Balance Sheet**  
 As of August 31, 2020

	<u>Aug 31, 20</u>
146 · Annuity Fund gain/loss	37,442.22
<b>Total Annuity Account</b>	<b>60,841.40</b>
<b>BSK Endowment</b>	
108 · BSK Endowment	101,443.46
142 · BSK Endow gain/loss	58,430.14
<b>Total BSK Endowment</b>	<b>159,873.60</b>
<b>Casey's Fund for Big Sky Kids</b>	
108.5 · Casey's Fund	181,137.41
142.5 · Casey's Fund gain/loss	94,970.18
<b>Total Casey's Fund for Big Sky Kids</b>	<b>276,107.59</b>
<b>Pariser Endowment</b>	
105 · Pariser Endowment	106,190.00
144 · Pariser unrealized gain/loss	67,922.31
<b>Total Pariser Endowment</b>	<b>174,112.31</b>
<b>Pool Maintenance</b>	
114 A · Pool Maintenance - Ameritrade	842,341.46
145 A · Earnings/Loss	426,694.99
<b>Total Pool Maintenance</b>	<b>1,269,036.45</b>
123 · Discount on Promises to Give	-11,170.02
130.5 · Prepaid Lease	1,995.84
131 · Time Share - Quarter House	9,500.00
<b>Total Other Current Assets</b>	<b>5,306,659.16</b>
<b>Total Current Assets</b>	<b>6,145,408.96</b>
<b>Fixed Assets</b>	
149 · Fixed assets	
<b>Equipment</b>	
165 · Program equipment	317,023.82
195 · Accum. depr. program equip.	-267,892.66
<b>Total Equipment</b>	<b>49,131.16</b>
<b>Office Fixtures &amp; Furniture</b>	
162 · Office furniture & fixtures	104,237.89
192 · Accum. depr. office furn & fixt	-83,735.68
<b>Total Office Fixtures &amp; Furniture</b>	<b>20,502.21</b>
<b>Vehicles</b>	
163 · Vehicle	131,946.00
193 · Accum. depr. vehicle	-121,782.81
<b>Total Vehicles</b>	<b>10,163.19</b>
<b>Land Improvements</b>	
164 · Land Improvements	861,637.48
194 · Accm. depr land improvements	-245,356.74
<b>Total Land Improvements</b>	<b>616,280.74</b>
<b>Building</b>	
160 · Building	3,744,049.13
190 · Accum. depr. building	-1,414,148.00
<b>Total Building</b>	<b>2,329,901.13</b>

Eagle Mount - Bozeman  
**Balance Sheet**  
As of August 31, 2020

	<u>Aug 31, 20</u>
<b>Arena</b>	
155 · Arena	577,892.48
185 · Accum. depr. arena	-325,187.00
<b>Total Arena</b>	<u>252,705.48</u>
<b>Land</b>	
161 · Land	416,162.00
<b>Total Land</b>	<u>416,162.00</u>
<b>Total 149 · Fixed assets</b>	<u>3,694,845.91</u>
<b>Total Fixed Assets</b>	<u>3,694,845.91</u>
<b>TOTAL ASSETS</b>	<u><u>9,840,254.87</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
199 · Compensated Absences	46,267.46
210 · Payroll Liabilities	
213 · State W/H	-806.00
215 · Suta Payable	50.58
<b>Total 210 · Payroll Liabilities</b>	<u>-755.42</u>
245 · Discount on split-interest agr	-4,652.45
250 · Gift annuity payable	12,500.00
416 · Weiss Horse Account	11,857.98
<b>Total Other Current Liabilities</b>	<u>65,217.57</u>
<b>Total Current Liabilities</b>	<u>65,217.57</u>
<b>Total Liabilities</b>	65,217.57
<b>Equity</b>	
360 · Permanent restricted net assets	
370 · Endowment	2,892,664.00
360 · Permanent restricted net assets - Other	28,704.00
<b>Total 360 · Permanent restricted net assets</b>	<u>2,921,368.00</u>
310 · Unrestricted net assets	4,865,484.75
320 · Temporarily restricted assets	1,484,643.00
<b>Net Income</b>	<u>503,541.55</u>
<b>Total Equity</b>	<u>9,775,037.30</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,840,254.87</u></u>