DLN: 93493316049016

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service **Return of Organization Exempt From Income Tax** 

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private ▶ Do not enter social security numbers on this form as it may be made public

▶ Information about Form 990 and its instructions is at www IRS gov/form990

For the 2015 calendar year, or tax year beginning 09-01-2015 , and ending 08-31-2016 C Name of organization D Employer identification number B Check if applicable Billings Education Association Address change 81-0304158 Name change Doing business as Initial return . Fınal E Telephone number Number and street (or P O box if mail is not delivered to street address) Room/suite return/terminated 510 North 29th Street (406) 248-9812 Amended return City or town, state or province, country, and ZIP or foreign postal code Billings, MT  $\,$  59101  $\,$ Application pending G Gross receipts \$ 233,575 Name and address of principal officer H(a) Is this a group return for subordinates? Νo H(b) Are all subordinates ⊤Yes 🗸 No Tax-exempt status included? 501(c)(3) **√** 501(c) (6) **◄** (insert no) 4947(a)(1) or If "No." attach a list (see instructions) Website: ► N/A H(c) Group exemption number > L Year of formation 1925 M State of legal domicile MT Part I Summary **1** Briefly describe the organization's mission or most significant activities The mission of the Organization is to advocate for its members' human, constitutional, and professional rights The Organization supports the goals of professional excellence, economic security for educators, adequate financing for public education, and strives to be a leader in solving social problems related to education Activities & Governance 2 Check this box ► ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets 3 Number of voting members of the governing body (Part VI, line 1a) . 10 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 6 5 2 5 Total number of individuals employed in calendar year 2015 (Part V, line 2a) **6** Total number of volunteers (estimate if necessary) . . . . . 6 120 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0 **b** Net unrelated business taxable income from Form 990-T, line 34 7h **Current Year** Contributions and grants (Part VIII, line 1h) . 248.441 252,507 8 Ravenue Program service revenue (Part VIII, line 2g) . 0 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 2,139 -18,932 10 0 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 250,580 233,575 12) 1,500 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 1.500 Benefits paid to or for members (Part IX, column (A), line 4) . . . 14 Salaries, other compensation, employee benefits (Part IX, column (A), lines 15 142,518 159,158 5 - 10) Professional fundraising fees (Part IX, column (A), line 11e) . 0 16a b Total fundraising expenses (Part IX, column (D), line 25)  $\triangleright^0$ 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . 72,144 78,694 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) 216,162 239,352 19 Revenue less expenses Subtract line 18 from line 12 . 34,418 -5,777

Beginning of Current Year

853,266

10,355

End of Year

843,334

6,200

#### Part II Signature Block

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21

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Under penalties of perjury, I declare that I have examined this return, in my knowledge and belief, it is true, correct, and complete Declaration of

Net assets or fund balances Subtract line 21 from line 20

Total assets (Part X, line 16) .

Total liabilities (Part X, line 26) .

preparer has any knowledge										
	**	****								
Sign	Sig	gnature of officer								
Here	Rit	ta Wells President								
	Ту	Type or print name and title								
Paid		Print/Type preparer's name Laurie Brogan	Preparer's signature Laurie Brogan							
Prepare	r	Firm's name MANGIS ACCOUNTING C	PA PC							
Use Onl		Fırm's address ▶ 923 Broadwater Square								
USE OIII	y	Billings, MT 591011634								

May the IRS discuss this return with the preparer shown above? (see in

For Paperwork Reduction Act Notice, see the separate instructions.

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

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Part IV	Checklist of Required Schedules (continue	ed)

25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.

instructions for applicable filing thresholds, conditions, and exceptions)

	<u> </u>			
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Paits I and II	21	·	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No

**d** Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . .

**b** Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior

26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons?

a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L,

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial

contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family

Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV

**b** A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L,

c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was

Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.

Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Pait II, III, or IV,

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . .

Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations

sections  $301\ 7701$ -2 and  $301\ 7701$ -3? If "Yes," complete Schedule R, Part I . . . . . . . . . .

**b** If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled

Did the organization conduct more than 5% of its activities through an entity that is not a related organization

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?

entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related

and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . .

Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes,"

No
No

Νo

Νo

Nο

Νo

Nο

Νo

Nο

Nο

Νo

Νo

Νo

Nο

Νo

Νo

Nο

Νo

Nο

Nο

24d

25a

25b

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28a

28b

28c

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35a

35b

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Yes

Form 990 (2015)

Pai	rt V	Statements Regarding Other IRS Filings and Tax Compliance			_
		Check if Schedule O contains a response or note to any line in this Part V	• •	Yes	·   No
1a	Enter	the number reported in Box 3 of Form 1096 Enter -0- if not applicable   1a   4		165	NO
		the number of Forms W-2G included in line 1a Enter -0 - if not applicable  1b  0			
		e organization comply with backup withholding rules for reportable payments to vendors and reportable			
		g (gambling) winnings to prize winners?	<b>1</b> c		Νo
2a		the number of employees reported on Form W-3, Transmittal of Wage and			
		tatements, filed for the calendar year ending with or within the year covered so return			
ь		east one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes	
		f the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did th	e organization have unrelated business gross income of \$1,000 or more during the year?	3a		No
b	If "Yes	s," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		No
4a		time during the calendar year, did the organization have an interest in, or a signature or other authority a financial account in a foreign country (such as a bank account, securities account, or other financial			
		nt)?	4a		No
b		s," enter the name of the foreign country			
	See in	structions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts			
	(FBAR	· •			
		ne organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
		ly taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If"Ye	s," to line 5a or 5b, did the organization file Form 8886-T?	5c		
62	Does	the organization have annual gross receipts that are normally greater than \$100,000, and did the	6a	Yes	
Ja		zation solicit any contributions that were not tax deductible as charitable contributions?	<b>J</b> a	, 03	
b		s," did the organization include with every solicitation an express statement that such contributions or gifts	6b	Yes	
7		not tax deductible?	OD	165	
	_	e organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and	7a		
		es provided to the payor?			
		s," did the organization notify the donor of the value of the goods or services provided?	7b		
С		e organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to rm 8282?	7c		
d		s," indicate the number of Forms 8282 filed during the year   7d			
е	Did th	e organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did th	e organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	Ifthe	organization received a contribution of qualified intellectual property, did the organization file Form 8899 as	_		
	require	ed?	<b>7</b> g		
"		1098-C?	7h		
8		oring organizations maintaining donor advised funds.			
		donor advised fund maintained by the sponsoring organization have excess business holdings at any time the year?			No
Qa		e sponsoring organization make any taxable distributions under section 4966?	8 9a		No No
		e sponsoring organization make any taxable distributions under section 4900	9b		No
10		on 501(c)(7) organizations. Enter			
а	Initiat	rion fees and capital contributions included on Part VIII, line 12   10a			
b		receipts, included on Form 990, Part VIII, line 12, for public use of club			
11	faciliti	es on 501(c)(12) organizations. Enter	I	ı	
		Income from members or shareholders			
		Income from other sources (Do not net amounts due or paid to other sources			
		st amounts due or received from them)			
12a	Sectio	on 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		No
b		s," enter the amount of tax-exempt interest received or accrued during the			
	year Section	12b			
13	Sect 10	on 501(c)(29) qualified nonprofit health insurance issuers.			
а		organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for			
		onal information the organization must report on Schedule O	13a		No
b		the amount of reserves the organization is required to maintain by the states the organization is licensed to issue qualified health plans			
c		the amount of reserves on hand			
14a	Dıd th	e organization receive any payments for indoor tanning services during the tax year?	14a	į	No
b	If"Ye	s," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

orm 990 (	2015) Pa
art VI	Governance, Management, and Disclosure
	For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
	Check if Schedule O contains a response or note to any line in this Part VI
Section	A Governing Body and Management

	Check if Schedule O contains a response or note to any line in this Part VI			🔽
Se	ction A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 10			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent 1b 6			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		No
6	Did the organization have members or stockholders?	6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No
Se	ction B. Policies (This Section B requests information about policies not required by the Internal R	even	ie Coa	e.)
			Yes	No
0a	Did the organization have local chapters, branches, or affiliates?	<b>10</b> a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	<b>10</b> b		
1a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
2a	Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12</b> a		No
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12</b> b		No
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12</b> c		No
3	Did the organization have a written whistleblower policy?	13		No
4	Did the organization have a written document retention and destruction policy?	14	Yes	
5	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	<b>15</b> a		No
b	Other officers or key employees of the organization	15b		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
6a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		
Se	ction C. Disclosure			
	List the States with which a copy of this Form 990 is required to be filed▶			
8	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply			
	Community Charles where Charles Community Control of Control of Community Control of Control o			

Own website A nother's website Upon request Other (explain in Schedule O) 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

State the name, address, and telephone number of the person who possesses the organization's books and records ▶Bonnie Schellinger 510 N 29th ST Billings, MT 59101 (406) 248-9812

Part VII

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
  - List all of the organization's current key employees, if any See instructions for definition of "key employee"
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or 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 no	r any related or	ganıza	tion	com	pen	sated	any	current officer, d	irector, or truste	e
(A) Name and Title	(B) A verage hours per week (list any hours for related organizations below	more pers	than on is La di	one bot rect	not bo: h ai or/ti	chec x, unle n offic rustee	ess er	(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
	dotted line)	Individual trustee or director	Institutional Trustee		employee	Highest compensated employee	<u> </u>			organizations
(1) Kate Miller	5 00									
Director	0 00	×						0	0	0
(2) Barb Veis	5 00									
Director	0 00	X						3,000	0	0
(3) Rachel Schillreff	5 00	x						0	0	0
Director	0 00							0	0	U
(4) Julie Hippler	5 00									
Director	0 00	×						0	0	0
(5) Ryan Groshans	5 00									
Director	0 00	×						0	0	0
(6) Kristen Reed	5 00	,,								
Director	0 00	X						0	0	C
(7) Lyn McKınney	5 00	.,								
Director	0 00	×						0	0	0
(8) Scott McCulloch	40 00							90.619	0	0
President	0 00			X				89,618	0	
(9) Sara Hull	5 00									
Secretary	0 00			X				2,000	0	0
(10) Rita Wells	5 00									
Vice President	0 00			X				12,339	0	0
					_					

art VII	Section A. Officers,	Directors,	Trustees, Key	/ Employees,	and Highest	Compensated Employee	s (continued)

	(A) Name and Title	(B) A verage hours per week (list any hours for related	more t perso and a	han d n is l a dire	one both	oox, an d /tru:	officer stee)		(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
		organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officei	key employee	Highest compensated employee	Former			related organizations
1b	Sub-Total						•				
c	Total from continuation sheet	s to Part VII, S	ection A	٠.			. ▶		106.057		
d	Total (add lines 1b and 1c) .				•		•		106,957		
2	Total number of individuals (in \$100,000 of reportable compe						d abov	e) wl	ho received more th	an	

- Did the organization list any former officer, director or trustee, key employee, or highest compensated employee
- on line 1a? If "Yes," complete Schedule J for such individual .
- 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? If "Yes," complete Schedule I for such
- ındıvıdual .
- Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person . . .

4	Νo
5	No
of	

Yes

3

No

Νo

## **Section B. Independent Contractors**

3

Complete this table for your five highest compensated independent contractors that received more than \$100,000

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>(B)</b> Description of services	<b>(C)</b> Compensation

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

Form 99 <b>Part V</b>		Statement o	f Revenue					Page <b>9</b>
		Check if Schedu	ule O contains a respon	se or note to any lir	ne 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
रे रे	1a	Federated camp	paigns 1a					
Contributions, Giffs, Grants and Other Similar Amounts	ь	Membership du	es <b>1b</b>	180,432				
Ę, G	c	Fundraising eve	ents <b>1c</b>					
ifts. ar A	d	Related organiz	ations 1d					
9 ∺	e	Government grants	s (contributions) <b>1e</b>					
ons Sir	٠,	All other contribution	ons, gifts, grants, and <b>1f</b>	72,075				 
uti her	١.	similar amounts no						
를 를 등	g	Noncash contribution 1a-1f \$	ons included in lines					
Contributions, Gifts, and Other Similar A	h	Total. Add lines	s 1a-1f		252,507			
				Business Code				
Program Service Revenue	2a							
<u>د</u> لاج	ь							
3	c							
₹.	d							
8	e							
gra	f	All other progra	ım service revenue					
Ĕ	g	Total. Add lines	ا 3 2a-2f	>	0			
	3		ome (including dividenc		-18,932	-18,932		
	4		ar amounts) tment of tax-exempt bond p		0	10,332		
	5			<b>&gt;</b>	0			
		<i>,</i>	(ı) Real	(II) Personal				
	6a	Gross rents						
	ь	Less rental						
	<sub>c</sub>	expenses Rental income						
	_	or (loss)	me or (loss)		n			
	d	Net rental medi	(i) Securities	(II) O ther				
	7a	Gross amount from sales of assets other than inventory	(,, ===================================	(1)				
	b c	Less cost or other basis and sales expenses Gain or (loss)			0			
	d Ra	Gross income fi	s)		Ü			
Other Revenue	- Gu	events (not incl	luding reported on line 1c)					
the c	Ь	less directexi	penses b					
0	c		loss) from fundraising e	events ▶	0			
	9a	Gross income for See Part IV, lin	rom gaming activities e 19 a					
	ь	Less direct ex	penses b					
	С	Net income or (	loss) from gaming activ	rities	0			
	10a	Gross sales of	inventory, less	P				
		returns and allo						
	b c		a   pods sold b   loss) from sales of inve	ntory ▶	0			
		Miscellaneous	Revenue	Business Code				
	11a							
	b							
	C	A II a+b						
	d e	All other revenu	L	•				
				_	0			
	12	Fotal revenue.	See Instructions	· · · •	233,575	-18,932		

### Part IX Statement of Functional Expenses

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

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

	ot include amounts reported on lines 6b, b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals See Part IV, line 22	1,500	1,500		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15	0			
4	and 16	0			
5	Compensation of current officers, directors, trustees, and	-			
	key employees	106,957	106,957		
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$ ) and persons described in section $4958(c)(3)(B)$	0			
7	Other salaries and wages	43,039	7,591	35,448	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,157		1,157	
9	Other employee benefits	3,953	3,953		
10	Payroll taxes				
		4,052		4,052	
11	Fees for services (non-employees)				
а	Management	0			
Ь	Legal	0			
c	Accounting	4,800		4,800	
d	Lobbying	0			
e f	Investment management fees	0			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	0			
12	Advertising and promotion	0			
13	Office expenses	2,941	2,353	588	
14	Information technology	0	_,		
15	Royalties	0			
16	Occupancy	23,210	18,800	4,410	
17	Travel	960	600	360	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	17,213	15,836	1,377	
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	2,385		2,385	
23	Insurance	1,783	1,426	357	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
а	PAC Distributions	9,050	9,050		
b	Public Relations	4,924	_	4,924	
c	Telephone	2,553	2,042	511	
d	Dues and Subscriptions	2,352	600	1,752	
е	All other expenses	6,523	6,156	367	
25	<b>Total functional expenses.</b> Add lines 1 through 24e	239,352	176,864	62,488	0
26	Joint costs.Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

	•	2013)					Page 11
Par	t X	Balance Sheet Check if Schedule O contains a response or note to any line in t	bic D-	ort V			_
		Check if Schedule O Contains a response of flote to any fine in t	1115 F 6		(A) Beginning of year	•	( <b>B</b> ) End of year
	1	Cash-non-interest-bearing			89.398	1	89,201
	2	Savings and temporary cash investments			44,173	2	38,943
	3	Pledges and grants receivable, net			,	3	0
	4	Accounts receivable, net				4	0
	5	Loans and other receivables from current and former officers,					
		key employees, and highest compensated employees Comple	ete Pa			5	n
<b>10</b>	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L				ם	U
Assets						6	C
As	7	Notes and loans receivable, net				7	0
	8	Inventories for sale or use				8	0
	9	Prepaid expenses and deferred charges			1,783	9	0
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	.0a	55,201			
	b	Less accumulated depreciation 1	.0b	45,654	11,932	<b>10</b> c	9,547
	11	Investments—publicly traded securities		11	0		
	12	Investments—other securities See Part IV, line 11		595,337	12	595,292	
	13	Investments—program-related See Part IV, line 11				13	0
	14	Intangible assets				14	C
	15	Other assets See Part IV, line 11			110,643	15	110,351
	16	Total assets. Add lines 1 through 15 (must equal line 34) .			853,266	16	843,334
	17	Accounts payable and accrued expenses			10,355	17	6,200
	18	Grants payable		18			
	19	Deferred revenue		19			
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D				21	
bilities	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified					
		persons Complete Part II of Schedule L	•			22	
Lia	23	Secured mortgages and notes payable to unrelated third partie		23			
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D					
				•		25	
	26	Total liabilities. Add lines 17 through 25			10,355	26	6,200
ces		Organizations that follow SFAS 117 (ASC 958), check here ▶ lines 27 through 29, and lines 33 and 34.	√ a	nd complete			
<u>a</u>	27	Unrestricted net assets			719,731	27	710,834
မ္မ	28	Temporarily restricted net assets			11,820	28	14,852
DG DG	29	Permanently restricted net assets			111,360	29	111,448
Net Assets or Fund Balances		Organizations that do not follow SFAS 117 (ASC 958), check he complete lines 30 through 34.	nere 🕨	and			
ets	30	Capital stock or trust principal, or current funds				30	
\$\$(	31	Paid-in or capital surplus, or land, building or equipment fund				31	
t A	32	Retained earnings, endowment, accumulated income, or other	funds			32	
Š	33	Total net assets or fund balances			842,911	33	837,134
	34	Total liabilities and net assets/fund balances			853,266	34	843,334
				l l			Form 990 (2015)

Both consolidated and separate basis

Separate basis

Single Audit Act and OMB Circular A-133?

Schedule O

Consolidated basis

c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the

**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

If the organization changed either its oversight process or selection process during the tax year, explain in

Νo

Nο

2c

3a

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -

#### DLN: 93493316049016

## OMB No 1545-0047

**SCHEDULE D** 

**Supplemental Financial Statements** 

Open to Public

(Form 990)

Department of the

Treasury

▶ 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.

reas	sury nal Revenue Service	Information about Schedule D	(Form 990) and its inst	ructions is at <u>www.ir</u> .	s.qov/f	<u>orm990</u> .	Inspec	tion
Na	me of the organi				Empl	oyer identific	ation numb	er
Billi	ings Education Assoc	ation			81-0	304158		
Ρā		izations Maintaining Donor					s.	
	Comple	ete if the organization answere						
1	Total numbe	er at end of year	(a) Donor advised fur	nds	(b)	Funds and oth	ner account	S
2	Aggregate v	alue of contributions to (during						
3	year) Aggregate v	alue of grants from (during year)						
4	Aggregate v	alue at end of year						
5	_	ration inform all donors and donor a	_		nor advis	sed	☐ Yes	┌ No
6	used only for c	tation inform all grantees, donors, that the haritable purposes and not for the termissible private benefit?					Yes	_ No
Pa	rt III Conse	rvation Easements. Comple	ete if the organizatio	n answered "Yes" (	on Forn	n 990, Part I	IV, line 7.	
1	Purpose(s) of o	conservation easements held by th	ne organization (check a	II that apply)				
	education)	on of land for public use (e g , recr of natural habitat	eation or	Preservation of a				a
	Preservati	on of open space						
2		2a through 2d if the organization ne last day of the tax year	held a qualified conserv	ation contribution in t	the form	of a conserva	ation	
						Held at th	e End of th	e Year
а		of conservation easements			2a			
b	_	restricted by conservation easeme			2b			
C		servation easements on a certified		, ,	<b>2</b> c			
d	historic structi	servation easements included in (our ure listed in the National Register			2d			
3	Number of contact tax year <b>&gt;</b>	servation easements modified, trai	nsferred, released, exti	nguished, or terminate	ed by th	e organizatior	n during the	
4	Number of stat	es where property subject to cons	ervation easement is lo	cated •				
5	Does the organ	nization have a written policy regar enforcement of the conservation of	ding the periodic monit	•	dling of		v	
6	,	teer hours devoted to monitoring,		violations, and enforc	ing cons	•	'	<b>lo</b> ng the
	<b>&gt;</b>							
7	A mount of exp  ► \$	enses incurred in monitoring, inspe	ecting, handling of viola	tions, and enforcing c	onserva	ition easemer	nts during th	ne year
В		servation easement reported on lii ion 170(h)(4)(B)(ii)?	ne 2(d) above satisfy th	e requirements of sec	ction 17	· · · · —	Yes	lo
9	balance sheet,	escribe how the organization repor and include, if applicable, the text n's accounting for conservation ea	of the footnote to the o		•		•	
a ı		izations Maintaining Collect ete if the organization answere			or Oth	ier Similar	Assets.	
1a	works of art, hi	tion elected, as permitted under SI storical treasures, or other similar e, in Part XIII, the text of the footi	assets held for public	exhibition, education,	or resea	arch in further		
b	works of art, hi	tion elected, as permitted under SI storical treasures, or other similar e the following amounts relating to	assets held for public	•				olic
(	(i) Revenue inclu	uded on Form 990, Part VIII, line :	1		<b>&gt;</b> \$			
(	ii) Assets includ	ed in Form 990, Part X						
2	If the organiza	tion received or held works of art, h nts required to be reported under S			or financ			
а	Revenue includ	ded on Form 990, Part VIII, line 1				<b>▶</b> \$		

Assets included in Form 990, Part X

Jene	cadic D (101111 330) 2013					rage Z
Par	t III Organizations Maintaining (continued)	Collections of	Art, Historical	Treasures, or	Other Similar A	ssets
3	Using the organization's acquisition, acc collection items (check all that apply)	ession, and other re	ecords, check any	of the following that	are a significant us	e of its
а	Public exhibition		d _ Lo	an or exchange pro	grams	
b	Scholarly research		e	ther		
c	Preservation for future generations					
4	Provide a description of the organization	's collections and e	xplaın how they fur	ther the organizatio	n's exempt purpose	ın
5	Part XIII  During the year, did the organization soli	ıcıt or receive donat	ions of art, historic	al treasures or othe	er sımılar	
	assets to be sold to raise funds rather th		d as part of the orga	anızatıon's collectio	n? Ye	s No
Pal	rt IV Escrow and Custodial Arra Complete if the organization Part X, line 21.		on Form 990, Par	t IV, line 9, or re	ported an amour	nt on Form 990,
1a	Is the organization an agent, trustee, cu included on Form 990, Part X?	stodian or other inte	ermediary for contr	ibutions or other as	sets not	s No
ь	If "Yes," explain the arrangement in P	art XIII and comple	ete the following tal	ble	Am	ount
c	Beginning balance	are XIII and compre	te the following tal	10		
d	Additions during the year			10		
e	Distributions during the year			16		
f	Ending balance			11	:	
<b>2</b> a	Did the organization include an amount of	on Form 990, Part X	, line 21, for escro	w or custodial acco	unt liability?   Ye	s No
b	If "Yes," explain the arrangement in Part	t XIII Check here ii	f the explanation h	as been provided in	Part XIII	🗆
Pa	ert V Endowment Funds. Comple	ete if the organiza	tion answered "	Yes" to Form 990	<u> </u>	
		(a)Current year	(b)Prior year	<b>b (c)</b> Two years back		(e)Four years back
1a	Beginning of year balance	110,642	110,796	·	103,475	99,243
b	Contributions	88	175	3,558	3,720	4,268
c	Net investment earnings, gains, and losses		1,090	1,419	1,598	1,701
d	Grants or scholarships		1,419	1,518	1,456	1,564
e	Other expenditures for facilities and programs					
f	Administrative expenses					173
g	End of year balance	110,730	110,642	110,796	107,337	103,475
2	Provide the estimated percentage of the	current year end ha	lance (line 1 a. coli	umn (a)) held as		
a	Board designated or quasi-endowment	·	manice (inite 19, con	anni (a)) neia as		
b	Permanent endowment					
С	Temporarily restricted endowment ► The percentages on lines 2a, 2b, and 2c	should equal 100%	0			
3a	Are there endowment funds not in the po organization by			eld and administere	ed for the	Vac No
	(i) unrelated organizations				3a	Yes No
	(ii) related organizations					(ii) No
b	If "Yes" on 3a(II), are the related organiz		uired on Schedule	R?	3	Bb No
4	Describe in Part XIII the intended uses		s endowment funds			
Par	rt VI Land, Buildings, and Equip		. Farm 000 Dart	IV has 112 Coo	Form OOO Down V	/ Juno 10
	Complete if the organization  Description of property	aliswered tes to	Cost or ot		Accumulated	
	,		(a) (ınvestı	ment) Cost or other I	casis (c) depreciation	
1a	Land			(50.51)		
	Buildings					
	Leasehold improvements			6,	,699 3,	917 2,782
ч	Faunment					

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))

6,765

9,547

41,737

48,502

. . . . . .

(a) Section and account of the control of the contr	See Form 990, Part X, line 12.			on Form 990, Part IV, line 11b.
Continue to your expension 999, for x, xx (p) for 20	(a) Description of security or categ	ory	( <b>b)</b> Book value	
Total, (Coloren (s)) must expert from 993, Part X, and (% Les 12)   100   10				Cost of end-of-year market value
Total. (Colore (b) most expert from 500, for X, not (6) to 2).  Total (Colore (b) most expert from 500, for X, not (6) to 2).  Total (Colore (b) most expert from 500, for X, not (6) to 2).	(2)Closely-held equity interests		595,292	F
Total. (Column (a) must equal from 990, Part X, or (b) line 13.  Total. (Column (a) must equal from 990, Part X, or (b) line 13.  Total. (Column (a) must equal from 990, Part X, or (b) line 13.  Total. (Column (a) must equal from 990, Part X, or (b) line 23)  Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part (V, line 11d See Form 990, Part X, line 15.  (a) Description (b) Book value  (b) Book value  (c) Method of valuation Cost or end-on-year market value of the organization answered "Yes" on Form 990, Part (V, line 11d See Form 990, Part X, line 15.  (b) Book value  (c) Method of valuation Cost or end-on-year market value of the organization answered "Yes" on Form 990, Part (V, line 11d See Form 990, Part X, line 15.  (a) Description (b) Book value  Total. (Column (b) must equal from 990, Part X, or (b) line 25)  See Form 990, Part X, line 25.  (a) Description of liability (b) Book value  Federal income taxes  Total. (Column (b) must equal from 990, Part X, or (b) line 27)  Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f.  1. (a) Description of liability (b) Book value  Federal income taxes	(3)O ther			
Total. (Column (b) must equal from 990, Part X, line 15)  Part X Other Labilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 110. See Form 990, Part X, line 13.  (a) Description of investment (b) Block value (c) Method of valuation Cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation				
Total. (Column (b) must equal from 990, Part X, line 15)  Part X Other Labilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 110. See Form 990, Part X, line 13.  (a) Description of investment (b) Block value (c) Method of valuation Cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation of cost or end-of-year market value (c) Method of valuation				
Total. (Column (a) must equal from 990, Part X, or (b) line 13.  Total. (Column (a) must equal from 990, Part X, or (b) line 13.  Total. (Column (a) must equal from 990, Part X, or (b) line 13.  Total. (Column (a) must equal from 990, Part X, or (b) line 23)  Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part (V, line 11d See Form 990, Part X, line 15.  (a) Description (b) Book value  (b) Book value  (c) Method of valuation Cost or end-on-year market value of the organization answered "Yes" on Form 990, Part (V, line 11d See Form 990, Part X, line 15.  (b) Book value  (c) Method of valuation Cost or end-on-year market value of the organization answered "Yes" on Form 990, Part (V, line 11d See Form 990, Part X, line 15.  (a) Description (b) Book value  Total. (Column (b) must equal from 990, Part X, or (b) line 25)  See Form 990, Part X, line 25.  (a) Description of liability (b) Book value  Federal income taxes  Total. (Column (b) must equal from 990, Part X, or (b) line 27)  Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f.  1. (a) Description of liability (b) Book value  Federal income taxes				
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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	Part X Other Liabilities. Complete if the of See Form 990, Part X, line 25.  1. (a) Description of liability  Federal income taxes  Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)	(b) Book value		ert IV, line 11e or 11f.

1 2

а

b

Schedule D (Form 990) 2015

233,575

2e

Amounts included on Form 990, Part VIII, line 12, but not on line 1  Investment expenses not included on Form 990, Part VIII, line 7b . 4a  Other (Describe in Part XIII)	4c 5	
Other (Describe in Part XIII)..................................		
Add lines <b>4a</b> and <b>4b</b>		
Total revenue Add lines <b>3</b> and <b>4c.</b> (This must equal Form 990, Part I, line 12)		
, , , , , , , , , , , , , , , , , , , ,	5	
Deconciliation of Evnances per Audited Financial Statements With Evnance		233,575
	s per Re	turn.
Total expenses and losses per audited financial statements	1	239,352
Amounts included on line 1 but not on Form 990, Part IX, line 25		
Donated services and use of facilities		
Prior year adjustments		
Other losses		
Other (Describe in Part XIII )		
Add lines <b>2a</b> through <b>2d</b>	2e	
Subtract line <b>2e</b> from line <b>1</b>	3	239,352
Amounts included on Form 990, Part IX, line 25, but not on line 1:		
Investment expenses not included on Form 990, Part VIII, line 7b 4a		
Other (Describe in Part XIII )		
Add lines <b>4a</b> and <b>4b</b>	4c	
Total expenses Add lines <b>3</b> and <b>4c.</b> (This must equal Form 990, Part I, line 18)	5	239,352
e the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2 line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to		any additional
	Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.  Total expenses and losses per audited financial statements	Reconciliation of Expenses per Audited Financial Statements With Expenses per Recomplete if the organization answered 'Yes' on Form 990, Part IV, line 12a.  Total expenses and losses per audited financial statements

Explanation

2a

2b

2c

2d

Total revenue, gains, and other support per audited financial statements . . . .

A mounts included on line 1 but not on Form 990, Part VIII, line 12 Net unrealized gains (losses) on investments . . . .

Donated services and use of facilities . .

Recoveries of prior year grants . . . .

Other (Describe in Part XIII ) . . .

Add lines 2a through 2d . .

Return Reference

Schedule D (Form 990) 2015		Page <b>5</b>			
Part XIII Supplemental Information (continued)					
Return Reference	Explanation				

efile GRAPHIC print - DO NOT PROCESS As Filed Data -Supplemental Information to Form 990 or 990-EZ SCHEDULE O (Form 990 or

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047 2015 Open to Public Inspection

DLN: 93493316049016

Name of the organization Billings Education Association

990-EZ)

Treasury

Service

Department of the

Internal Revenue

**Employer identification number** 81-0304158

990 Schedule O, Supplemental Information

Return Reference Explanation Form 990, Part VI, Line 6 The organization has members as part of a common group of workers and is organized for the purpose Explanation of Classes of Members of acting on behalf of members as a bargaining unit, advocate of members' human, constitutional, and or Shareholder professional rights, and educational excellence and freedoms Form 990, Part VI, Line 11b Form The organization was provided with a finalized copy of the tax return and Form 8879 along with instructions to return a signed Form 8879 upon approval of the Form 990 by an authori 990 Review Process

tative representative of the organization

990 Schedule O, Supplemental Information

Return Reference Explanation

Form 990, Part VI, Line 19 Other Organization	Governing documents, policies and procedures, and financial statements are available
Documents Publicly Available	for viewing in the business office