## Return of Organization Exempt From Income Tax

2016

837,134

866,525

DLN: 93493012003248 OMB No 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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 ▶ Information about Form 990 and its instructions is at <a href="https://www.irs.gov/form990">www.irs.gov/form990</a>

A For the 2016 calendar year, or tax year beginning 09-01-2016 , and ending 08-31-2017 D Employer identification number B Check if applicable Billings Education Association ☐ Address change 81-0304158 ☐ Name change Doing business as ☐ Initial return Final ☐eturn/terminated E Telephone number Number and street (or P O box if mail is not delivered to street address) Room/suite ☐ Amended return 510 North 29th Street (406) 248-9812 ☐ Application pending City or town, state or province, country, and ZIP or foreign postal code  $\operatorname{Billings}$  ,  $\operatorname{MT}$   $\,$  59101 G Gross receipts \$ 258,277 F Name and address of principal officer **H(a)** Is this a group return for ☐Yes **☑**No subordinates? H(b) Are all subordinates ☐ Yes ☑No included? I Tax-exempt status 501(c)(3)  $\checkmark$ 4947(a)(1) or If "No," attach a list (see instructions) 501(c) ( 6 ) ◀ (insert no ) **H(c)** Group exemption number ▶ Website: ► N/A L Year of formation 1925 M State of legal domicile MT K Form of organization ☐ Corporation ☐ Trust ☑ Association ☐ Other ▶ 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 Activities & Governance solving social problems related to education Check this box  $\blacktriangleright \sqcup$  if the organization discontinued its operations or disposed of more than 25% of its net assets Number of voting members of the governing body (Part VI, line 1a) . . 3 10 Number of independent voting members of the governing body (Part VI, line 1b) 4 5 Total number of individuals employed in calendar year 2016 (Part V, line 2a) 5 2 Total number of volunteers (estimate if necessary) . . . . . 6 120 Total unrelated business revenue from Part VIII, column (C), line 12 b Net unrelated business taxable income from Form 990-T, line 34 7h **Current Year** 252,507 253,746 8 Contributions and grants (Part VIII, line 1h) . Program service revenue (Part VIII, line 2g) . 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . -18,932 4,531 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 233.575 258.277 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . **14** Benefits paid to or for members (Part IX, column (A), line 4) . . . . 155,383 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 159,158 16a Professional fundraising fees (Part IX, column (A), line 11e) . **b** Total fundraising expenses (Part IX, column (D), line 25) ▶0 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . 78,694 71,783 239,352 228,886 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) -5,777 29,391 Revenue less expenses Subtract line 18 from line 12 . Net Assets or Fund Balances End of Year Beginning of Current Year 872,280 20 Total assets (Part X, line 16) . 843,334 Total liabilities (Part X, line 26) . 5,755 6.200

Signature Block

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

Net assets or fund balances Subtract line 21 from line 20

Sian Here Signature of officer Rita Wells President Type or print name and title

Paid **Preparer** Use Only

rint/Type preparer's name Preparer's signature Laurie Brogan Laurie Brogan Firm's name ▶ MANGIS ACCOUNTING CPA PC Firm's address ▶ 923 Broadwater Square Billings, MT 591011634

May the IRS discuss this return with the preparer shown above? (see instru For Paperwork Reduction Act Notice, see the separate instructions.

Form	990 (2016)				Page <b>2</b>
Par	t IIII Statem	nent of Program Service	Accomplishments		
	Check ıf	Schedule O contains a respor	se or note to any line in this I	Part III	🗆
1		the organization's mission	·		
profe				ional, and professional rights. The Orgai public education, and strives to be a lead	
2	Did the organiz	ation undertake any significan	t program services during the	year which were not listed on	
	the prior Form 9	990 or 990-EZ?			🗌 Yes 🗹 No
	If "Yes," describ	e these new services on Sche	dule O		
3	Did the organiza	ation cease conducting, or ma	ke significant changes in how	ıt conducts, any program	
	services? .				🗌 Yes 🛭 No
	If "Yes," describ	e these changes on Schedule	0		
4	Section 501(c)(		s are required to report the a	ts three largest program services, as me mount of grants and allocations to othe	
4a	(Code	) (Expenses \$	168,053 including grants	of \$ ) (Revenue \$	)
	See Additional Da				<u>,                                      </u>
4b	(Code	) (Expenses \$	ıncludıng grants	of \$ ) (Revenue \$	)
4c	(Code	) (Expenses \$	ıncludıng grants	of \$ ) (Revenue \$	)
4d	(Expenses \$		e O) ding grants of \$	) (Revenue \$	)
4e	_Total program	ı service expenses ▶	168,053		

or X as applicable

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12b

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14a

14b

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19

Yes

Yes

Yes

Yes

Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year?

Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right

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

Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments,

Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its

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

Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 🕏

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 🛸

If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 🛸

Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any

Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to

Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,

Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII,

Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"

total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 🟂 . . . . . . . . . .

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total

Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,

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 " . . . Did the organization maintain collections of works of art, historical treasures, or other similar assets?

assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 🕏 . . . . . . . .

to provide advice on the distribution or investment of amounts in such funds or accounts?

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10?

12a Did the organization obtain separate, independent audited financial statements for the tax year?

foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . . .

or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . .

Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States? . . .

column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . .

b Was the organization included in consolidated, independent audited financial statements for the tax year?

**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 . . . . . . . . . . . . .

assessments, or similar amounts as defined in Revenue Procedure 98-19?

No

Nο

No

Nο

Νo

Nο

No

Nο

Νo

Nο

Nο

Nο

Nο

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Νo

Νo

Nο

Nο

Nο

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No

Nο

No

No

29

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . .

column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . . . . . . .

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

instructions for applicable filing thresholds, conditions, and exceptions)

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .

Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic

Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX.

Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's

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

**b** Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . .

c Did the organization maintain an escrow account other than a refunding escrow at any time during the year

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

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

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

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

within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . .

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

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

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

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

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

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?

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

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, Part

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

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

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

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

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

Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related

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

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 197 Note.

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

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

current and former officers, directors, trustees, key employees, and highest compensated employees If "Yes,"

20a Nο 20b

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24a

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Yes

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Page 4

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Nο

Par	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
	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable 1a  Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b	6		
		<u> </u>		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gamir (gambling) winnings to prize winners?	1c		No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes	
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		No
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)? .	4a		No
b	If "Yes," enter the name of the foreign country  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
_		5c		
	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?		Yes	
	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts we not tax deductible?	re <b>6b</b>	Yes	
	Organizations that may receive deductible contributions under section 170(c).			
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and serve provided to the payor?			
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to f Form 8282?	1le <b>7c</b>		
d	If "Yes," indicate the number of Forms 8282 filed during the year			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
_		7e		
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
y	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Forr 1098-C?	n <b>7h</b>		
8	Sponsoring organizations maintaining donor advised funds.  Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time duri	na		
	the year?	8		No
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		No
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9</b> b		No
10	Section 501(c)(7) organizations. Enter			
	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b	_		
11	Section 501(c)(12) organizations. Enter  Gross income from members or shareholders			
	Gross income from other sources (Do not net amounts due or paid to other sources	-		
_	against amounts due or received from them )	_		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		No
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	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	13a		No
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	134		140
С	Enter the amount of reserves on hand	$\dashv$		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
			orm OO	0 (2016)

Par	t VI	Governance, Management, and DisclosureFor each "Yes" response to lines 2 through 7b below, and for a 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions	"No" respo	onse to l	ines
		Check if Schedule O contains a response or note to any line in this Part VI	<u> </u>		<b>✓</b>
Se	ction	A. Governing Body and Management			
1a	Enter	the number of voting members of the governing body at the end of the tax year	10	Yes	No
	body,	or if the governing body delegated broad authority to an executive committee or a committee, explain in Schedule O			
b	Enter	the number of voting members included in line 1a, above, who are independent  1b	5		
2		ny officer, director, trustee, or key employee have a family relationship or a business relationship with any other, director, trustee, or key employee?	er <b>2</b>		No
3		ne organization delegate control over management duties customarily performed by or under the direct supervis icers, directors or trustees, or key employees to a management company or other person?	3 3		No
4	Did th	ne organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did th	ne organization become aware during the year of a significant diversion of the organization's assets? .	5		No
6	Did th	ne organization have members or stockholders?	6	Yes	
7a		ne organization have members, stockholders, or other persons who had the power to elect or appoint one or mo bers of the governing body?	ore <b>7a</b>	Yes	
b		ny governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or ns other than the governing body?	7b		No
8		ne organization contemporaneously document the meetings held or written actions undertaken during the year ollowing	by		
а	The g	overning body?	8a	Yes	
b	Each o	committee with authority to act on behalf of the governing body?	<b>8</b> b	Yes	
9		ere any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the inzation's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No
Se	ction	<b>B. Policies</b> (This Section B requests information about policies not required by the Internal Reve	nue Cod		
				Yes	No
		ne organization have local chapters, branches, or affiliates?	10a		No
b		s," did the organization have written policies and procedures governing the activities of such chapters, affiliates tranches to ensure their operations are consistent with the organization's exempt purposes?	5, 10b		
11a	Has th form?	he organization provided a complete copy of this Form 990 to all members of its governing body before filing th	11a	Yes	
b	Descr	ibe in Schedule O the process, if any, used by the organization to review this Form 990			
		ne organization have a written conflict of interest policy? If "No," go to line 13	12a		No
b	Were conflic	officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to cts?	12b		No
С		ne organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe in dule O how this was done</i>	12c		No
13		ne organization have a written whistleblower policy?	13		No
14	Did th	ne organization have a written document retention and destruction policy?	14	Yes	
15		ne process for determining compensation of the following persons include a review and approval by independen ins, comparability data, and contemporaneous substantiation of the deliberation and decision?	c		
а	The o	rganization's CEO, Executive Director, or top management official	15a		No
b		officers or key employees of the organization	15b		No
		s" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did th taxab	ne organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a ile entity during the year?	16a		No
b	ın join	s," did the organization follow a written policy or procedure requiring the organization to evaluate its participati nt venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exem s with respect to such arrangements?			
		C. Disclosure			
17		ne States with which a copy of this Form 990 is required to be filed			
18		on 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s on ible for public inspection  Indicate how you made these available  Check all that apply	ly)		
		Own website 🗹 Another's website 🗹 Upon request 🔲 Other (explain in Schedule O)			
19	Descr	ribe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest ,, and financial statements available to the public during the tax year			
20	State	the name, address, and telephone number of the person who possesses the organization's books and records nie 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

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

- 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)
- 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

Li Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee (F) (A) (B) (D) (E) Name and Title Position (do not check more Reportable Estimated Average Reportable hours per than one box, unless person compensation compensation amount of other week (list is both an officer and a from the from related compensation organization anv hours director/trustee) organizations from the for related (W- 2/1099-(W- 2/1099organization and Highest compensated employee Individual trustee or director organizations MISC) MISC) related Institutional below dotted organizations employ line) Ď 5 00 (1) Matt Santala Х 0 Director 0.00 5 00 (2) Rachel Schillreff 1,500 0 0 Х 0 00 5 00 (3) Julie Hippler 0 0 O Х Director 0.00 5 00 (4) Pat Kennev . . . . . . . . . . . . . . . . . . . Х 0 0 Director 0 00 5 00 (5) Frank Kemkes Х O 0 0 Director 0 00 5 00 (6) Teresa Mountains . . . . . . . . . . . . . . . . . . . 0 0 Director 0.00 40 00 (7) Rita Wells . . . . . . . . . . . . . . . . . . Χ 88,069 0 0 President 0 00 5 00 (8) Kate McAuliffe-Miller Х 3,000 0 2nd Vice Presid 0.00 5 00 (9) Sara Hull . . . . . . . . . . . . . . . . . . . Х 5.000 0 1st Vice Presid 0 00 5.00 (10) Kristen Berge Х 2.000 0 Secretary 0.00

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week (list any hours	is both an officer and a director/trustee)							from related organizations (W-	compensation from the
for related organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officer	key employee	Highest compensated employee	Former	2/1099-MISC)	2/1099-MISC)	organization and related organizations

1b Sub-Total				<b>&gt;</b>		
c Total from continuation sheets to P	art VII, Sectio	nΑ.		<b>&gt;</b>		
d Total (add lines 1b and 1c)				▶	99,569	

1b	Sub-Total						•					
С	Total from continuation sheets to Pa	art VII, Sectio	nΑ.				•					
d	d Total (add lines 1b and 1c)											
2	Total number of individuals (including			e list	ed a	bove	) wh	o rece	eived more than	\$100,00	0	

			Yes	No
3	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>	3		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the			

	or reportable compensation from the organization > 0			
			Yes	No
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on			
	line 1a? If "Yes," complete Schedule J for such individual	3		No
_				

	line 1a? If "Yes," complete Schedule J for such individual	3	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		
	ındıvıdual	4	No
5	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	5	No

_	line 1a? If "Yes," complete Schedule J for such individual	3	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	No
5	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	5	No

5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization? If "Yes," complete Schedule J for such person		. No					
Se	Section B. Independent Contractors							
1	Complete this table for your five highest compensated independent contractors that received from the organization. Report compensation for the calendar year ending with or within the o		nsation					
	(A)	(B)	(C)					

	services rendered to the organization it is services rendered to the organization it.		5	No							
S	Section B. Independent Contractors										
1	Complete this table for your five highest compensated independent contractors that received from the organization. Report compensation for the calendar year ending with or within the organization.		ensa	tion							
	(A) Name and business address	(B) Description of services		(C)							

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

compensation from the organization ▶ 0

Part		III Statement of	f Revenue								rage <b>3</b>
				a respo	onse or note to any	/ line in t	this Part VII	ι			🗆
						1	( <b>A</b> ) revenue	Rela ex fur	( <b>B)</b> ated or empt action	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections
	1:	1a Federated campaig	ıns	1a				rev	renue		512-514
ats nts		<b>b</b> Membership dues		1b							
is at		c Fundraising events		$\square$							
%. G Aπ		_		1c							
	<u>;</u>	d Related organization		1d							
S, C		e Government grants (c		1e							
Contributions, Gifts, Grants and Other Similar Amounts		f All other contributions and similar amounts r		1f	253,746						
Contributions, Gifts, Grants and Other Similar Amounts	}	above  g Noncash contributi	one included								
	<u> </u>	in lines 1a-1f \$	ons included								
		h Total.Add lines 1a-	1f		•		253,746				
	ľ				Busines	s Code					
- Luc	2	a									
₹ •		b —		_							
Service Revenue		с ———		_							
Ž		d		_							
Ē		е									
Program		<b>f</b> All other program se	ervice revenue				<u> </u>				
<u> </u>	] ,	<b>g Total.</b> Add lines 2a-2	f		<b>-</b>	0					
	3	Investment income (			nterest, and other	1	4,53	1	4,531		
	4	sımılar amounts) I Income from ınvestm			ond proceeds I	<b>`</b>		0	1,331		+
				-		•		0			
		•	(ı) Rea		(II) Personal	<del> </del>					
	6	a Gross rents									
		<b>b</b> Less rental expenses				_					
		<b>D</b> Loos Forman emperiors									
		c Rental income or (loss)									
		<b>d</b> Net rental income of	or (loss)			$\dashv$		0			
			(ı) Securit	ties	(II) Other						
	7	<b>'a</b> Gross amount from sales of	,,		, ,						
		assets other than inventory									
		·				_					
		<b>b</b> Less cost or other basis and									
		sales expenses  C Gain or (loss)				-					
		<b>d</b> Net gain or (loss)			<b>&gt;</b>	┪		0			
	8	a Gross income from f		_							
Other Revenue		(not including \$ contributions reporte		of							
₹ V		See Part IV, line 18		a							
ď		<b>b</b> Less direct expense		b							
her	١,	c Net income or (loss)			ents 🕨	_		0			
ŏ	9	a Gross income from g See Part IV, line 19	gaming activit	ies							
				а							
		<b>b</b> Less direct expense		b							
		<b>c</b> Net income or (loss) <b>Da</b> Gross sales of inven		activiti	les •	_	'	0			_
	1	returns and allowan	ces								
				а							
		<b>b</b> Less cost of goods		b							
	_	Net income or (loss) Miscellaneous		invent	Business Code			0			
	1	.1a	Revenue		Busiliess Code	$\dashv$					
		b			•	+					+
		с			•	+					1
		d All other revenue				+					
		e Total. Add lines 11a			•						
	1	. <b>2 Total revenue.</b> See		_				0			1
			21.00 4000113	• •	• • • •		258,27	7	4,531		Form <b>990</b> (2016)

Part IX Statement of Functional Expenses				Page <b>1</b>
ection 501(c)(3) and 501(c)(4) organizations must complete all col	lumns All other orga	anizations must comp	elete column (A)	
Check if Schedule O contains a response or note to any	line in this Part IX			🗆
o not include amounts reported on lines 6b, b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	<b>(D)</b> Fundraisingexpense
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	1,720	1,720		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	99,569	99,569		
<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			
7 Other salaries and wages	46,129	14,484	31,645	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	1,406		1,406	
9 Other employee benefits	3,400	3,400		
LO Payroll taxes	4,879		4,879	
L1 Fees for services (non-employees)				
a Management	0			
<b>b</b> Legal <b>.</b>	0			
c Accounting	4,900		4,900	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
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			
.2 Advertising and promotion	0			
.3 Office expenses	3,437	2,750	687	
4 Information technology	0			
L5 Royalties	0			
. <b>6</b> Occupancy	29,779	23,823	5,956	
. <b>7</b> Travel	0			
L8 Payments of travel or entertainment expenses for any federal, state, or local public officials	885	600	285	
	14,282	13,282	1,000	
20 Interest	0		·	
1 Payments to affiliates	0			
2 Depreciation, depletion, and amortization	2,252		2,252	
23 Insurance	0			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a Public Relations	5,052		5,052	
<b>b</b> Telephone	2,589	2,071	518	
c Dues and Subscriptions	2,380	600	1,780	
d PAC Distributions	1,700	1,700		
e All other expenses	4,527	4,054	473	_
25 Total functional expenses. Add lines 1 through 24e	228,886	168,053	60,833	
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)				

					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash-non-interest-bearing		i	89,201	1	103,273
	2	Savings and temporary cash investments .			38,943	2	46,492
	3	Pledges and grants receivable, net		•		3	0
	4	Accounts receivable, net				4	0
ts	6	Loans and other receivables from current and for trustees, key employees, and highest compensation of Schedule L. Loans and other receivables from other disqualisection 4958(f)(1)), persons described in section contributing employers and sponsoring organizations voluntary employees' beneficiary organizations.		6	0		
sset	′	Notes and loans receivable, net					0
Si	8	Inventories for sale or use		•		8	0
Q	9	Prepaid expenses and deferred charges				9	0
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	55,201			
	ا ا	Lane and the desired desired	106	47.006	0.547	40-	7 205

ets	7	Notes and loans receivable, net		7	0		
Ass	8	Inventories for sale or use		8	0		
4	9	Prepaid expenses and deferred charges				9	0
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	55,201			
	b	Less accumulated depreciation	10b	47,906	9,547	<b>10</b> c	7,295
	11	Investments—publicly traded securities .				11	0
	12	Investments—other securities See Part IV, line	11 .		595,292	12	598,912
	13	Investments—program-related See Part IV, line		13	0		
	14	Intangible assets		14	0		
	15	Other assets See Part IV, line 11			110,351	15	116,308
. 1							

Ь	Less accumulated depreciation	10b	47,906	9,547	<b>10</b> c	7,295	
11	Investments—publicly traded securities .				11	0	
12	Investments—other securities See Part IV, line	11 .		595,292	12	598,912	
13	Investments—program-related See Part IV, line	vestments—program-related See Part IV, line 11					
14	Intangible assets				14	0	
15	Other assets See Part IV, line 11			110,351	15	116,308	
16	Total assets.Add lines 1 through 15 (must equ	al line	34)	843,334	16	872,280	
17	Accounts payable and accrued expenses			6,200	17	5,755	
18	Grants payable				18		

	12	Investments—other securities See Part IV, line 11	595,292	12	598,912
	13	Investments—program-related See Part IV, line 11		13	0
	14	Intangible assets		14	0
	15	Other assets See Part IV, line 11	110,351	15	116,308
	16	Total assets.Add lines 1 through 15 (must equal line 34)	843,334	16	872,280
	17	Accounts payable and accrued expenses	6,200	17	5,755
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
ý	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
ilities	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 . .

Permanently restricted net assets

Total net assets or fund balances

Total liabilities and net assets/fund balances

23 24

25

29

30

31

32

33

34

Net Assets or Fund

Secured mortgages and notes payable to unrelated third parties

Other liabilities (including federal income tax, payables to related third parties,

Unsecured notes and loans payable to unrelated third parties

Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.

Capital stock or trust principal, or current funds . . .

Paid-in or capital surplus, or land, building or equipment fund

Retained earnings, endowment, accumulated income, or other funds

		and other liabilities not included on lines 17-24) Complete Part X of Schedule D			
	26	<b>Total liabilities.</b> Add lines 17 through 25	6,200	26	5,755
seou		Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.	740 004		700.540
lan	27	Unrestricted net assets	710,834	27	733,519
83	28	Temporarily restricted net assets	14,852	28	17,256

22

23

24 25

29

30

31

32

33

34

115,750

866,525

872,280

Form **990** (2016)

111,448

837,134

843,334

Form	990 (2016)				Page <b>12</b>
Par	t XI Reconcilliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1			258,277
2	Total expenses (must equal Part IX, column (A), line 25)	2			228,886
3	Revenue less expenses Subtract line 2 from line 1	3			29,391
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4			837,134
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9			
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10			866,525
Par	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both	on a			
	✓ Separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both	basıs,			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis				
С	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?		2c		No
	If the organization changed either its oversight process or selection process during the tax year, explain in Sche	dule O			

За

Зb

Νo

Form **990** (2016)

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

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

Audit Act and OMB Circular A-133?

## Additional Data

**Software ID:** 16000303 **Software Version:** 2016v3.0

**EIN:** 81-0304158

Name: Billings Education Association

## Form 990 (2016)

Form 990, Part III, Line 4a:

Representation of Billings teachers, educators, clinicians, and therapists and advocacy for their human, constitutional, and professional rights. Recognition of student

excellence through a scholarship program and recognition of student need through an assistance program

efile GRAPHIC print - DO NOT PROCESS SCHEDULE D

As Filed Data -

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.

DLN: 93493012003248 OMB No 1545-0047

> Open to Public Inspection

(Form 990)

Department of the Treasury Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990. Internal Revenue Service Name of the organization **Employer identification number** Billings Education Association 81-0304158 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 3 Aggregate value of grants from (during year) 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? ☐ Yes □ No 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? ☐ No Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e g , recreation or education) Preservation of an historically important land area Protection of natural habitat Preservation of a certified historic structure ☐ Preservation of open space 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year Held at the End of the Year Total number of conservation easements 2a Total acreage restricted by conservation easements 2b Number of conservation easements on a certified historic structure included in (a) 20 C Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the 3 tax year > 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? Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 6 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 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)? ☐ No 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 Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8. 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 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 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the 2 following amounts required to be reported under SFAS 116 (ASC 958) relating to these items Revenue included on Form 990, Part VIII, line 1 Assets included in Form 990, Part X For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat No 52283D Schedule D (Form 990) 2016

Sche	edule D (Form 990) 2016									Page <b>2</b>
Par	t IIII Organizations Maintainin	g Collections of	Art, Histori	cal Trea	sures, o	r Other Sim	ilar Asset	<b>s</b> (conti	nued)	
3	Using the organization's acquisition, ac items (check all that apply)	cession, and other i	records, check	any of the	following t	:hat are a sign	nificant use o	f its colle	ection	
а	Public exhibition		d	☐ Lo	an or exch	ange program	s			
b	Scholarly research		e	☐ Ot	her					
С	Preservation for future generatio	ns								
4	Provide a description of the organizatio Part XIII	n's collections and o	explain how the	ey further	the organiz	zation's exemp	ot purpose ir	1		
5	During the year, did the organization so assets to be sold to raise funds rather t							Yes	□ No	<b>o</b>
Pa	rt IV Escrow and Custodial Arr Complete if the organization X, line 21.		on Form 990	, Part IV	, line 9, o	r reported a	n amount o	n Form	990, 1	Part
1a	Is the organization an agent, trustee, c included on Form 990, Part X?	ustodian or other ir	ntermediary for	contribut	ions or othe	er assets not		Yes	□ No	<b>o</b>
ь	If "Yes," explain the arrangement in Pa	rt XIII and complet	e the following	table			Amou	ınt		-
c	Beginning balance	int XIII and complete	e the following	tubic .		1c				_
d						1d				_
е	Distributions during the year					1e				_
f										_
2a	Did the organization include an amount	on Form 990 Part	X line 21 for	escrow or	custodial a	ccount liabilit	v?			_
	•	. on 1 on 11 on 11	,, mie 22, iei	250,011 01	cascoalare	iccount nabine	' ⊔	Yes	U No	)
b	an itse, emplantational and angent entrance								_Ц	
Pa	art V Endowment Funds. Comp						•			
1-	Beginning of year balance	(a)Current	year (b)P .10,350	rior year 110,64		ears back (d) <sup>-1</sup>	Three years ba 107,3		our years	s back .03,475
		<u> </u>	4,302	· · ·	8	175	· · · · · · · · · · · · · · · · · · ·	558		3,720
	Contributions		4,302			1,090		119		1,598
	Net investment earnings, gains, and loss	es			+	1,419	<u> </u>	518		1,456
	Grants or scholarships				+	1,419	1,-	516		
	Other expenditures for facilities and programs									
	Administrative expenses									
g	End of year balance	· L	.16,307	110,73		110,642	110,7	796	1	.07,337
2	Provide the estimated percentage of th	•	balance (line 1	g, column	(a)) held a	S				
а	Board designated or quasi-endowment	<b>&gt;</b>								
b	Permanent endowment ►									
c	Temporarily restricted endowment $ ightharpoonup$									
	The percentages on lines 2a, 2b, and 2									
3а	Are there endowment funds not in the organization by	possession of the oi	rganization tha	t are held	and admin	istered for the	•		Yes	N-
	(i) unrelated organizations							3a(i)	Yes	No No
	(ii) related organizations							3a(ii)		No
b	If "Yes" on 3a(II), are the related organ	izations listed as re	quired on Sche	dule R?				3b		No
4	Describe in Part XIII the intended uses									
Pa	rt VI Land, Buildings, and Equi	pment.								
	Complete if the organization		on Form 990,	Part IV,				line 10		
		st or other basis evestment)	(b)Cost or other	basıs (othe	r) <b>(c)</b> Acc	umulated depred	ciation	<b>(d)</b> Bo	ok value	
1a	Land									
	Buildings									
	Leasehold improvements			6,6	99		4,874			1,825
	Equipment	+		,-			•			· ·

48,502

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

5,470

7,295

43,032

	Investments—Other Securities. Complete if the c See Form 990, Part X, line 12.	organiz	ation answ	vered 'Yes' on For	m 990, Part IV, line 11b.
	(a) Description of security or category (including name of security)		(b)Book value		Method of valuation end-of-year market value
(1)Financial	derivatives				
(2)Closely-h (3)Other	neld equity interests	<u> </u>	598,912		F
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)					
	n (b) must equal Form 990, Part X, col (B) line 12)  Investments—Program Related. Complete if the	<b>•</b>	598,912	swared West on Fe	OOO Port IV line 11s
Part VIII	See Form 990, Part X, line 13.				
	(a) Description of investment	(b)	Book value		Method of valuation end-of-year market value
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
Total. (Columi Part IX	n (b) must equal Form 990, Part X, col (B) line 13 )  Other Assets. Complete if the organization answered 'Ye	▶ es' on F	orm 990, Pa	rt IV, line 11d See I	Form 990, Part X, line 15
(1) Certificat	(a) Description tes of Deposits				(b) Book value
	ent Investments				116,307 1
(3)	9				
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
_	mn (b) must equal Form 990, Part X, col (B) line 15 )  Other Liabilities. Complete if the organization answ		· · ·		▶ 116,308
	See Form 990, Part X, line 25.	werea			ine lie or lir.
<b>1.</b> (1) Federal :	(a) Description of liability  ncome taxes		(в) в	ook value	
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
	n (b) must equal Form 990, Part X, col (B) line 25 ) or uncertain tax positions In Part XIII, provide the text of th	▶ e footn	ote to the or	ganization's financia	statements that reports the
	's liability for uncertain tay positions under FIN 48 (ASC 740)				

Explanation

Return Reference

Schedule D (Form 990) 2015  Part XIII Supplemental Information (continued)								
Ret	urn Reference	Explanation						
			Schedule D (Form 990) 2016					

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SCHEDUL	ΕO	Supplemental I	nformatio	n to Form 990 or 9	90-F7	OMB No 1545-0047					
(Form 990 or EZ) Department of the T	990-	Complete to provide i Form 990 or 990	nformation for -EZ or to provid Attach to Form	responses to specific quest de any additional informatio 990 or 990-EZ. 190 or 990-EZ) and its instru	ons on n.	2016 Open to Public Inspection					
Name of the org Billings Education A	fication number										
Return Reference				Explanation							
Form 990, Part VI, Line 6 Explanation of Classes of Members or Shareholder  The organization has members as part of a common group of workers and is organized for the purpose of acting on behalf of members as a bargaining unit, advocate of members' human, constitutional, and professional rights, and educational excellence and freedoms											

Return Explanation

990 Schedule O. Supplemental Information

Process

Form 990,
Part VI, Line
11b Form
990 Review

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 authoritative representative of the organization

990 Schedule O, Supplemental Information

Return
Reference

Explanation

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

Available