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CLIENT'S COPY



PO Box 50699
Idaho Falls, ID 83405
Phone: 208.523.5953
Fax: 208.523.8995

www.wipfli.com

January 24, 2019

Higher Ground Sun Valley, Inc.
P.O. Box 6791
Ketchum, ID 83340
Attention: Katherine Weihe

Dear Ms. Weihe:

Enclosed are the original and one copy of the 2017 Exempt Organization returns, as follows...

2017 Form 990

2017 Form 990-T

Please review the returns for completeness and accuracy.

We prepared the returns from information you furnished us without verification. Upon examination of the returns by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax returns.

Very truly yours,

Fred Goodworth

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

April 30, 2018

Prepared For:

Higher Ground Sun Valley, Inc.
P.O. Box 6791
Ketchum, ID 83340

Prepared By:

Wipfli LLP
PO Box 50699
Idaho Falls, ID 83405

Amount Due or Refund:

No amount is due.

Make Check Payable To:

No amount is due.

Mail Tax Return and Check (if applicable) To:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Return Must be Mailed On or Before:

March 15, 2019

Special Instructions:

We recommend that returns be mailed certified mail, return receipt requested, with the stamp validated at a postal station in order to have proof of timely mailing.

Internal Revenue Code Section 6104(d) requires that Form 990-T should be made available for public inspection during regular business hours at the organization's principal office. The return must also be available for public inspection at any regional or district offices having three or more employees. Inspection of this return must be allowed for three years from the due date specified above. The inspection requirement applies to all portions of the return except for the names and addresses of any contributors to the organization. The inspection requirement also applies to your organization's application for tax-exempt status (Form 1023 or 1024) and the Internal Revenue Service determination letter approving exempt status.

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

April 30, 2018

Prepared For:

Higher Ground Sun Valley, Inc.
P.O. Box 6791
Ketchum, ID 83340

Prepared By:

Wipfli LLP
PO Box 50699
Idaho Falls, ID 83405

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Return Must be Mailed On or Before:

March 15, 2019

Special Instructions:

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Return of Organization Exempt From Income Tax

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

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

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HIGHER GROUND SUN VALLEY, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 6791 City or town, state or province, country, and ZIP or foreign postal code KETCHUM, ID 83340	D Employer identification number 82-0512146 E Telephone number 208-726-9298
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 2,797,319. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
J Website: ▶ WWW.HIGHERGROUNDUSA.ORG		L Year of formation: 1999 M State of legal domicile: ID
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: TO ENRICH THE LIVES OF PEOPLE WITH DISABILITIES THROUGH SPORTS & RECREATION.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	13
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	58
	6 Total number of volunteers (estimate if necessary)	6	324
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	-2,425.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	-2,425.
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 3,216,091.
9 Program service revenue (Part VIII, line 2g)		0.	0.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		-2,464.	704.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-186,170.	-72,620.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		3,027,457.	2,582,604.
Expenses		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,541,612.	1,719,043.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 240,263.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,977,197.	1,963,505.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,518,809.	3,682,548.	
19 Revenue less expenses. Subtract line 18 from line 12	-491,352.	-1,099,944.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 2,080,481.	End of Year 1,741,353.
	21 Total liabilities (Part X, line 26)	219,517.	209,116.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,860,964.	1,532,237.

Part II Signature Block

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

Sign Here	Signature of officer KATHERINE WEIHE, EXECUTIVE DIRECTOR <small>Type or print name and title</small>	Date 			
Paid Preparer Use Only	Print/Type preparer's name FRED GOODWORTH	Preparer's signature FRED GOODWORTH	Date 01/24/19	Check if self-employed <input type="checkbox"/>	PTIN P00381077
	Firm's name ▶ WIPFLI LLP Firm's address ▶ PO BOX 50699 IDAHO FALLS, ID 83405	Firm's EIN ▶ 39-0758449 Phone no. 208.523.5953			

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: ENHANCING QUALITY OF LIFE THROUGH INCLUSIVE THERAPEUTIC RECREATION AND EDUCATION FOR PEOPLE OF ALL ABILITIES.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 2,584,719. including grants of \$ 0.) (Revenue \$ 0.) HIGHER GROUND SUN VALLEY, INC. (HG) MILITARY PROGRAM USES THERAPEUTIC RECREATION TO FACILITATE A CHANGE IN PERSPECTIVE, GIVING INJURED SERVICE MEMBERS THE PHYSICAL SKILLS, CONFIDENCE, AND COPING STRATEGIES NECESSARY FOR A SUCCESSFUL REINTEGRATION INTO THEIR FAMILIES AND HOME COMMUNITIES. HG IS RECOGNIZED AS ONE OF THE PREMIER REHABILITATION PROGRAMS IN THE COUNTRY BY THE DEPARTMENT OF DEFENSE, MILITARY MEDICAL CENTERS, AND VETERAN SERVICE ORGANIZATIONS. SERVING MILITARY PERSONNEL AND VETERANS WITH TRAUMATIC BRAIN INJURIES (TBIS), POST TRAUMATIC STRESS (PTS) AND OTHER POLYTRAUMA, HG CURRENTLY HOSTS FOURTEEN WEEK LONG THERAPEUTIC SPORTS CAMPS ANNUALLY, EACH COMPLETELY FREE OF CHARGE TO VETERANS AND THEIR SUPPORTERS. OUR HIGHLY TRAINED STAFF STRATEGICALLY IMPLEMENTS ACTIVITIES THAT HIGHLIGHT INDIVIDUAL

4b (Code:) (Expenses \$ 466,280. including grants of \$ 0.) (Revenue \$ 0.) HIGHER GROUND SUN VALLEY, INC. (HG) RECREATION PROGRAMS INCLUDE BOTH SUMMER AND WINTER RECREATION PROGRAMS.

SUMMER RECREATION PROGRAM: SERVICES CHILDREN, TEENS, AND ADULTS IN THE WOOD RIVER VALLEY WITH PHYSICAL AND COGNITIVE DISABILITIES. THE ONLY PROGRAM OF ITS KIND IN THE VALLEY, HG PROVIDES A UNIQUE SETTING FOR INDIVIDUALS WHO OTHERWISE MAY NOT HAVE THE OPPORTUNITY TO PARTICIPATE IN A DAY CAMP EXPERIENCE. A STAFF OF PROFESSIONALS TRAINED IN THE FIELDS OF RECREATIONAL THERAPY AND ADAPTIVE PHYSICAL EDUCATION, AS WELL AS HIGHLY EXPERIENCED COUNSELORS, FOCUS ON HELPING OUR PARTICIPANTS DEVELOP LIFE SKILLS THROUGH THERAPEUTIC ACTIVITIES, PROJECTS AND CHALLENGES.

4c (Code:) (Expenses \$ 157,846. including grants of \$ 0.) (Revenue \$ 0.) ALL OTHER ACTIVITIES INCLUDING:

SPECIAL OLYMPICS: ARGUABLY THE MOST WELL-KNOWN ADAPTIVE SPORTS PROGRAM WORLDWIDE, WE ARE PROUD TO BE THE WOOD RIVER VALLEY'S LOCAL AFFILIATE FOR THE SPECIAL OLYMPICS ORGANIZATION. SPECIAL OLYMPICS EMPOWERS ATHLETES WITH INTELLECTUAL DISABILITIES TO BE HEALTHY, RESPECTED, AND PRODUCTIVE MEMBERS OF THEIR COMMUNITIES THROUGH ATHLETIC TRAINING AND COMPETITION, WHICH ARE SHARED VALUES WITHIN OUR OWN ORGANIZATION. CURRENTLY, THE HIGHER GROUND SPECIAL OLYMPICS PROGRAM SERVES MORE THAN 20 LOCAL ATHLETES THROUGHOUT THE YEAR COMPETING IN SPECIAL OLYMPICS SPORTS. TRAININGS AND SPECIFIC GOALS ARE TAILORED TO INDIVIDUAL SKILLS AND ABILITIES. HG ATHLETES PRACTICE ARDUOUSLY TO ACHIEVE THE MOTTO OF

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

4e Total program service expenses 3,208,845.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Input box for Schedule O response

Main table with columns for question numbers (1a-14b), Yes/No checkboxes, and numerical input fields. Includes questions about Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 4947(a)(1), and Form 720.

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 13		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 13		
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?		X
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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
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?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
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		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
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?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c			
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **ALYSSA TOLLES - 208-726-9298**
160 7TH STREET W, KETCHUM, ID 83340

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SPIKE BOOTH DIRECTOR	10.00	X						0.	0.	0.
(2) BARRY BEVERS DIRECTOR	2.00	X						0.	0.	0.
(3) TONY BUONCRISTIANI DIRECTOR (THRU FEBRUARY)	0.50	X						0.	0.	0.
(4) HOLLY DUPONT DIRECTOR	2.00	X						0.	0.	0.
(5) CHIP FISHER DIRECTOR (THRU MARCH)	0.25	X						0.	0.	0.
(6) BILL NORRIS DIRECTOR	2.00	X						0.	0.	0.
(7) ERIN PFAEFFLE DIRECTOR	2.00	X						0.	0.	0.
(8) BILL POTTER DIRECTOR (THRU MARCH)	2.00	X						0.	0.	0.
(9) JEFF RUST DIRECTOR	10.00	X						0.	0.	0.
(10) HAYWARD SAWYER DIRECTOR	2.00	X						0.	0.	0.
(11) ALAN STEVENSON DIRECTOR	4.00	X						0.	0.	0.
(12) REGGIE SWINDLE DIRECTOR	2.00	X						0.	0.	0.
(13) PENNY WEISS DIRECTOR	4.00	X						0.	0.	0.
(14) JIM LASKI BOARD CHAIR	10.00	X		X				0.	0.	0.
(15) TERI MCKENNA SECRETARY	2.00	X		X				0.	0.	0.
(16) JEFF NEEL TREASURER	2.00	X		X				0.	0.	0.
(17) KATHERINE WEIHE EXECUTIVE DIRECTOR	40.00			X				94,860.	0.	6,846.

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c 553,665.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 33,000.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 2,067,855.				
	g Noncash contributions included in lines 1a-1f: \$	203,466.				
	h Total. Add lines 1a-1f	▶ 2,654,520.				
Program Service Revenue	2 a _____	Business Code				
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f	▶				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶ 704.			704.	
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
	6 a Gross rents	(i) Real	17,335.			
		(ii) Personal				
		b Less: rental expenses	25,557.			
		c Rental income or (loss)	-8,222.			
	d Net rental income or (loss)	▶ -8,222.		-2,425.	-5,797.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)	▶				
	8 a Gross income from fundraising events (not including \$ 553,665. of contributions reported on line 1c). See Part IV, line 18	a 124,760.				
		b Less: direct expenses	189,158.			
c Net income or (loss) from fundraising events		▶ -64,398.			-64,398.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities	▶				
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory	▶				
Miscellaneous Revenue		Business Code				
11	a _____					
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d	▶				
12 Total revenue. See instructions.	▶	2,582,604.	0.	-2,425.	-69,491.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	151,361.	113,830.	19,021.	18,510.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,291,572.	971,314.	162,308.	157,950.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	23,796.	17,896.	2,990.	2,910.
9 Other employee benefits	129,067.	97,064.	16,219.	15,784.
10 Payroll taxes	123,247.	92,687.	15,488.	15,072.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	14,560.	13,962.	163.	435.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	24,425.	23,421.	274.	730.
12 Advertising and promotion	68,563.	57,296.	1,415.	9,852.
13 Office expenses	47,011.	40,628.	2,639.	3,744.
14 Information technology	29,791.	25,407.	2,844.	1,540.
15 Royalties				
16 Occupancy	103,877.	89,777.	5,830.	8,270.
17 Travel	14,123.	14,123.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	37,487.	29,949.	3,349.	4,189.
23 Insurance	16,041.	13,864.	900.	1,277.
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 PROGRAM EXPENSES	1,607,627.	1,607,627.		
b _____				
c _____				
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	3,682,548.	3,208,845.	233,440.	240,263.
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)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,100,755.	1	225,029.
	2 Savings and temporary cash investments	16,934.	2	658,406.
	3 Pledges and grants receivable, net	400,000.	3	302,500.
	4 Accounts receivable, net	0.	4	14,550.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	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 instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	35,120.	9	15,339.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 803,978.		
	b Less: accumulated depreciation	10b 388,684.	420,142.	10c 415,294.
	11 Investments - publicly traded securities	107,530.	11	110,235.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,080,481.	16	1,741,353.	
Liabilities	17 Accounts payable and accrued expenses	6,337.	17	128,601.
	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	
	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	
	23 Secured mortgages and notes payable to unrelated third parties	80,442.	23	80,515.
	24 Unsecured notes and loans payable to unrelated third parties	13,756.	24	0.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	118,982.	25	0.
	26 Total liabilities. Add lines 17 through 25	219,517.	26	209,116.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,089,670.	27	950,003.
	28 Temporarily restricted net assets	771,294.	28	582,234.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,860,964.	33	1,532,237.	
34 Total liabilities and net assets/fund balances	2,080,481.	34	1,741,353.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,582,604.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,682,548.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,099,944.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,860,964.
5	Net unrealized gains (losses) on investments	5	2,691.
6	Donated services and use of facilities	6	768,526.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,532,237.

Part XII Financial Statements and Reporting

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

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2872791.	2823767.	3539884.	3216091.	2654520.	15107053.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2872791.	2823767.	3539884.	3216091.	2654520.	15107053.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2570822.
6 Public support. Subtract line 5 from line 4.						12536231.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	2872791.	2823767.	3539884.	3216091.	2654520.	15107053.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	5,932.	11,279.	16,304.	23,008.	5,504.	62,027.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						15169080.
12 Gross receipts from related activities, etc. (see instructions)					12	124,760.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	82.64 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	64.73 %
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

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

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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

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

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

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

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

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2017
Open to Public Inspection

Name of the organization HIGHER GROUND SUN VALLEY, INC. **Employer identification number** 82-0512146

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0.				
b Contributions	5,118.				
c Net investment earnings, gains, and losses	-4,054.				
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,064.				

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 100.00 %
 - b Permanent endowment .00 %
 - c Temporarily restricted endowment .00 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|--------------------------|-------------------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 3b
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		445,824.	124,617.	321,207.
c Leasehold improvements				
d Equipment		358,154.	264,067.	94,087.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				415,294.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	3,379,378.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	2,691.
b	Donated services and use of facilities	2b	768,526.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	771,217.
3	Subtract line 2e from line 1	3	2,608,161.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-25,557.
c	Add lines 4a and 4b	4c	-25,557.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,582,604.

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

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

1	Total expenses and losses per audited financial statements	1	3,708,105.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	25,557.
e	Add lines 2a through 2d	2e	25,557.
3	Subtract line 2e from line 1	3	3,682,548.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	3,682,548.

Part XIII Supplemental Information.

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

PART V, LINE 4:

THE BOARD DESIGNATED A QUASI-ENDOWMENT TO ENSURE HIGHER GROUND SUN VALLEY, INC. CAN CONTINUE TO MEET THE PURPOSE OF THE ORGANIZATION TO ENRICH THE LIVES OF PEOPLE WITH DISABILITIES THROUGH SPORTS AND RECREATION.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

RENTAL EXPENSES -25,557.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES 25,557.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		SPECIAL FUNDRAISING (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	678,425.			678,425.
	2 Less: Contributions	553,665.			553,665.
	3 Gross income (line 1 minus line 2)	124,760.			124,760.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	64,278.			64,278.
	7 Food and beverages	45,952.			45,952.
	8 Entertainment	9,949.			9,949.
	9 Other direct expenses	68,979.			68,979.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				189,158.
11 Net income summary. Subtract line 10 from line 3, column (d)				-64,398.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2017

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization **HIGHER GROUND SUN VALLEY, INC.** Employer identification number **82-0512146**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	1	3,827.	SALE OF COMP PROP
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (AUCTION ITEMS)	X	75	74,760.	COST OF COMP PROP
26 Other ▶ (FOOD)	X	44	64,232.	COST OF COMP PROP
27 Other ▶ (MISCELLANEOUS)	X	19	34,177.	COST OF COMP PROP
28 Other ▶ (EQUIPMENT)	X	11	26,470.	COST OF COMP PROP

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0

- 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? **30a** X
- b If "Yes," describe the arrangement in Part II.
- 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? **31** X
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? **32a** X
- b If "Yes," describe in Part II.
- 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a		X

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

Schedule M (Form 990) 2017

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

SCHEDULE M, PART I, COLUMN (B):

THE ORGANIZATION TRACKS AND REPORTS IN PART I, COLUMN (B) THE NUMBER OF CONTRIBUTIONS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

HIGHER GROUND SUN VALLEY, INC.

Employer identification number

82-0512146

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

ABILITIES, LEADING TO AN OVERALL IMPROVEMENT IN QUALITY OF LIFE. HG
COMMITTS TO AT LEAST THREE YEARS OF FOLLOW-UP CARE, HELPING EACH
PARTICIPANT CONNECT TO LOCAL RESOURCES AND SUCCESSFULLY REINTEGRATE
INTO HIS OR HER HOME COMMUNITY. THE UNIQUE HG CONTINUUM OF CARE
INCLUDES A REINTEGRATION BUDGET TO HELP EACH MEMBER OF OUR MILITARY
FAMILY REALIZE THEIR INDIVIDUAL GOALS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

WINTER RECREATION PROGRAM: PRIMARILY FOCUSES ON ALPINE SKIING,
SNOWBOARDING, SLED HOCKEY, AND NORDIC SKIING. THE GOAL OF THIS 5-MONTH
PROGRAM IS TO PROVIDE INDIVIDUAL INSTRUCTION THAT INCREASES THE
PARTICIPANT'S ABILITY TO A LEVEL WHERE HE OR SHE CAN ENJOY SNOW SPORTS
AT THE HIGHEST-POSSIBLE INTEGRATED SETTING. PARTICIPANTS LEARN
PHYSICAL AND COMMUNICATION SKILLS TO APPLY AT HOME AND SCHOOL; SNOW
SPORT GOALS ARE ALSO SET FOR INDIVIDUALS IN ORDER TO TRACK PROGRESS
THROUGHOUT THE SEASON. HG SERVES CHILDREN, TEENS, AND ADULTS WITH ALL
TYPES OF PHYSICAL AND COGNITIVE DISABILITIES. THE PROGRAM STAFF OF
PROFESSIONAL SKI INSTRUCTORS OF AMERICA CERTIFIED SKI/SNOWBOARD
INSTRUCTORS AND VOLUNTEERS WORK CLOSELY WITH THE BLAINE COUNTY SCHOOL
DISTRICT AND IDAHO SCHOOL FOR THE DEAF AND BLIND (ISDB) TO INCORPORATE
STRUCTURED LESSONS AS A BENEFICIAL RECREATIONAL ACTIVITY INTO THEIR
SCHOOL DAYS. IN PARTNERSHIP WITH SUN VALLEY COMPANY AND OTHER LOCAL
BUSINESSES, HG IS ABLE TO OFFER ALL BLAINE COUNTY RESIDENTS WITH
DISABILITIES A SKI/SNOWBOARD EQUIPMENT LEASE PACKAGE, A SEASON'S

Name of the organization HIGHER GROUND SUN VALLEY, INC.	Employer identification number 82-0512146
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MOUNTAIN PASS, AND PERSONALIZED INSTRUCTION ALL FREE OF CHARGE.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

"BEING BRAVE IN THE ATTEMPT TO WIN". THROUGH THEIR TRAININGS, PARTICIPANTS GAIN SELF-CONFIDENCE, PHYSICAL SKILLS, COMMUNICATION STRATEGIES, TEAMWORK ABILITIES, AND NEW SOCIAL CUES. HIGHER GROUND OFFERS THE FOLLOWING PROGRAMS FOR OUR ATHLETES: NORDIC SKIING, ALPINE SKIING, SNOWBOARDING, SNOWSHOEING, SOCCER, BOCCE, AND SWIMMING.

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

THE 990 IS SENT ELECTRONICALLY TO DIRECTORS FOR REVIEW AND DISCUSSION BEFORE FILING WITH THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL DIRECTORS, OFFICERS, AND EMPLOYEES OF THE CORPORATION ARE REQUIRED TO SIGN THE CORPORATION'S CONFLICT OF INTEREST POLICY AND CONFIDENTIALITY POLICY WITHIN SEVEN DAYS OF BECOMING A DIRECTOR, OFFICER, OR EMPLOYEE OF THE CORPORATION. THE POLICY IS ENFORCED BY HAVING REGULAR DISCUSSIONS AT BOARD MEETINGS AND AGAIN AT THE ANNUAL STRATEGIC PLANNING SESSION AND AT THE STAFF'S ANNUAL OPERATIONAL PLANNING SESSION. ANY INDIVIDUAL WITH A PERCEIVED OR ACTUAL CONFLICT OF INTEREST IS RECUSED FROM DISCUSSION AND VOTING RELATED TO THE CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15:

A COMMITTEE CONDUCTED RESEARCH TO DETERMINE FAIR MARKET COMPENSATION. THE COMMITTEE CALLED NONPROFITS OF SIMILAR SIZE, MISSIONS, AND BUDGES AS HIGHER GROUND SUN VALLEY, INC. THEY ALSO CONDUCTED ADDITIONAL RESEARCH TO COMPARE EXECUTIVE COMPENSATION THAT TOOK INTO CONSIDERATION COST OF LIVING,

Name of the organization

HIGHER GROUND SUN VALLEY, INC.

Employer identification number

82-0512146

EXPERIENCE, AND JOB RESPONSIBILITIES. THE BOARD DISCUSSED THE COMMITTEE'S FINDINGS AND VOTED TO RATIFY A DECISION.

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

GOVERNING DOCUMENTS AND POLICIES, INCLUDING THE CONFLICT OF INTEREST POLICY, ARE KEPT IN A BINDER AT HIGHER GROUND SUN VALLEY, INC.'S HEADQUARTERS. COPIES ARE AVAILABLE UPON REQUEST (HARD COPY OR ELECTRONIC). THE ORGANIZATION'S FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST AND ARE ALSO POSTED ON THE ORGANIZATION'S WEBSITE.

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
2	SNOW SLIDER	02/04/05	SL	7.00		HY17	1,500.				1,500.	1,500.		0.	1,500.
4	9 HOCKEY SLEDS060705	06/07/05	SL	7.00		HY17	4,717.				4,717.	4,717.		0.	4,717.
5	ELDORADO AEROTECH BUS	04/03/07	SL	5.00		HY17	60,592.				60,592.	60,592.		0.	60,592.
6	TRAILER EQUIPMENT	05/11/06	SL	7.00		HY17	2,972.				2,972.	2,972.		0.	2,972.
7	BI SKI	11/22/06	SL	7.00		HY17	3,095.				3,095.	3,095.		0.	3,095.
8	SKI EQUIPMENT/OUTRIGGERS	12/15/06	SL	7.00		HY17	1,117.				1,117.	1,117.		0.	1,117.
9	CHILDS BI-SKI	01/30/07	SL	7.00		HY17	2,643.				2,643.	2,643.		0.	2,643.
10	RIDER BAR SNOWBOARD EQ	02/19/07	SL	7.00		HY17	974.				974.	974.		0.	974.
11	REVOLUTION PRO COMP SKI	11/20/07	SL	7.00		HY17	5,705.				5,705.	5,705.		0.	5,705.
12	PRASCHBERGER MONO SKI	11/26/07	SL	7.00		HY17	4,020.				4,020.	4,020.		0.	4,020.
13	ADULT HIPPOCAMP ALL TERRAIN	12/17/07	SL	7.00		HY17	3,230.				3,230.	3,230.		0.	3,230.
14	XCOUNTRY SLEDGE-ADULT	02/22/08	SL	7.00		HY17	1,890.				1,890.	1,890.		0.	1,890.
15	PROJECTOR	05/09/07	SL	5.00		HY17	738.				738.	738.		0.	738.
16	BI-SKI FOREST GREEN	09/30/08	SL	7.00		HY17	2,500.				2,500.	2,500.		0.	2,500.
17	BI-SKI BLUE	09/30/08	SL	7.00		HY17	2,500.				2,500.	2,500.		0.	2,500.
18	JACK HANDLE BAR EXTENSION	09/30/08	SL	7.00		HY17	135.				135.	135.		0.	135.
20	TESSIER DUAL SKI BABYB	11/06/08	SL	7.00		HY17	6,443.				6,443.	6,443.		0.	6,443.
21	9 PAIRS OF SNOWSHOES	03/05/09	SL	7.00		HY17	1,030.				1,030.	1,030.		0.	1,030.

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
22	NAVY BLUE SKIS BI UNIQUE	04/10/09	SL	7.00		HY17	538.				538.	538.		0.	538.
23	3 PAIRS OF SNOWSHOES	03/05/09	SL	7.00		HY17	343.				343.	343.		0.	343.
24	11 WETSUITS	07/29/08	SL	7.00		HY17	1,250.				1,250.	1,250.		0.	1,250.
25	2 PAIR BIG DADDY W ADJUST	08/01/08	SL	7.00		HY17	449.				449.	449.		0.	449.
26	DELGAR SLING HARNESS	08/21/08	SL	7.00		HY17	175.				175.	175.		0.	175.
27	MODIFIED WAKE	08/19/08	SL	7.00		HY17	370.				370.	370.		0.	370.
28	INTREPID TOURER HANDCYCLE	05/22/08	SL	7.00		HY17	4,084.				4,084.	4,084.		0.	4,084.
29	TOOL KIT FOR EQUIPMENT RE	11/13/08	SL	7.00		HY17	144.				144.	144.		0.	144.
31	7 OFFICE CHAIRS	09/08/08	SL	7.00		HY17	1,627.				1,627.	1,627.		0.	1,627.
32	2 ERGO MESH CHAIRS	09/29/08	SL	7.00		HY17	465.				465.	465.		0.	465.
33	LOVESEAT/END TABLE	09/29/08	SL	7.00		HY17	710.				710.	710.		0.	710.
34	ROUND COFFEE TABLE	10/01/08	SL	7.00		HY17	211.				211.	211.		0.	211.
35	PROJECTOR SCREEN	10/02/08	SL	7.00		HY17	79.				79.	79.		0.	79.
36	CLASSIC WOODEN OUTRIGGER	06/18/09	SL	7.00		HY17	500.				500.	500.		0.	500.
37	22" SIT SKI CAGE	06/18/09	SL	7.00		HY17	900.				900.	900.		0.	900.
38	24" SIT SKI CAGE	06/18/09	SL	7.00		HY17	900.				900.	900.		0.	900.
39	LIFELINE AED DEFIBRILLATOR	07/18/09	SL	7.00		HY17	1,245.				1,245.	1,245.		0.	1,245.
40	BIG BOY SIT SKI	08/06/09	SL	7.00		HY17	1,275.				1,275.	1,275.		0.	1,275.

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Asset No.	Description	Date Acquired	Method	Life	Conv Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
41	HIPPOCAMPE CHAIR W/PUSH	09/04/09	SL	7.00	HY17	2,699.				2,699.	2,699.		0.	2,699.
42	2 ICOM F60 UHF HANDHELD	12/24/09	SL	5.00	HY17	1,026.				1,026.	1,026.		0.	1,026.
43	2 HARD DRIVES	01/13/10	SL	5.00	HY17	480.				480.	480.		0.	480.
44	ADULT TRICYCLE/CRUISER BIKE	04/15/11	SL	7.00	HY17	2,500.				2,500.	2,500.		0.	2,500.
45	SOFTWARE - QUICKBOOKS	02/13/11	SL	3.00	HY17	2,568.				2,568.	2,568.		0.	2,568.
46	18 5B FRAMED PHOTO PRINTS	06/12/12	SL	7.00	HY17	2,000.				2,000.	1,405.		286.	1,691.
47	MAC COMPUTER	12/12/12	SL	5.00	HY17	1,602.				1,602.	1,415.		187.	1,602.
48	PADDLE BOARDS & PADDLES (4)	08/09/12	SL	5.00	HY17	3,625.				3,625.	3,443.		182.	3,625.
49	SLED HOCKEY ADULT	04/04/13	SL	5.00	HY17	680.				680.	555.		125.	680.
50	KYOCERA FS-C5250DN	04/02/13	SL	5.00	HY17	1,597.				1,597.	1,304.		293.	1,597.
51	DRIFT BOAT	05/10/11	SL	7.00	HY17	10,058.				10,058.	8,510.		1,437.	9,947.
52	IPAD	11/15/11	SL	5.00	HY17	825.				825.	825.		0.	825.
53	IPAD	11/15/11	SL	5.00	HY17	825.				825.	825.		0.	825.
55	DELL SERVER T620	08/12/13	SL	5.00	HY17	4,708.				4,708.	3,531.		942.	4,473.
56	2012 BRAVO UTILITY TRAILER	11/21/13	SL	5.00	HY17	3,800.				3,800.	2,597.		760.	3,357.
57	DELL LATITUDE E5530	09/24/13	SL	5.00	HY17	996.				996.	714.		199.	913.
58	DELL LATITUDE E5530	09/24/13	SL	5.00	HY17	996.				996.	714.		199.	913.
59	DELL LATITUDE E5530	09/24/13	SL	5.00	HY17	996.				996.	714.		199.	913.

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
60	DELL LATITUDE E5530	09/24/13	SL	5.00		HY17	996.				996.	714.		199.	913.
61	DELL LATITUDE E5530	07/09/13	SL	5.00		HY17	850.				850.	652.		170.	822.
62	DELL LATITUDE E5530	07/09/13	SL	5.00		HY17	850.				850.	652.		170.	822.
63	DELL LATITUDE E5530	05/15/13	SL	5.00		HY17	850.				850.	680.		170.	850.
64	DELL LATITUDE E5530	05/15/13	SL	5.00		HY17	850.				850.	680.		170.	850.
65	EL DORADO ADV 270 BUS OFF ROAD RECUMBENT	04/11/14	SL	5.00		HY17	63,764.				63,764.	39,321.		12,753.	52,074.
66	HANDCYCLE	06/20/13	SL	5.00		HY17	7,200.				7,200.	5,520.		1,440.	6,960.
67	FFS DUAL SKIS - GREEN, JR	11/21/13	SL	5.00		HY17	3,255.				3,255.	2,224.		651.	2,875.
68	DELL LAPTOP LATITUDE 5000	07/10/14	SL	5.00		HY17	1,190.				1,190.	674.		238.	912.
69	DELL LAPTOP LATITUDE E5540	09/11/14	SL	5.00		HY17	1,200.				1,200.	640.		240.	880.
70	DELL LATITUDE E5540	12/02/14	SL	5.00		HY17	1,067.				1,067.	516.		213.	729.
71	DELL LATITUDE E5540	12/02/14	SL	5.00		HY17	1,067.				1,067.	516.		213.	729.
72	DELL LATITUDE E5540	12/02/14	SL	5.00		HY17	1,067.				1,067.	516.		213.	729.
73	HP LASERJET PRO 400 COLOR PRINTER	12/19/14	SL	5.00		HY17	570.				570.	266.		114.	380.
75	LOGOED CANOPY	02/20/15	SL	7.00		HY17	694.				694.	215.		99.	314.
76	LOGOED CANOPY	02/20/15	SL	7.00		HY17	694.				694.	215.		99.	314.
77	CATRIKE TRAIL RECUMBENT TRIKE	06/19/14	SL	5.00		HY17	2,689.				2,689.	1,524.		538.	2,062.
78	ROVER AND RECUMBENT TRIKE	06/20/14	SL	5.00		HY17	3,973.				3,973.	2,251.		795.	3,046.

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
79	REACTIVE ADAPTATIONS BOMBER BIKE	05/01/15	SL	5.00		HY17	9,140.				9,140.	3,656.		1,828.	5,484.
80	BLUE ADULT FFS DUAL SKI WITH SHOCKS	02/23/16	SL	5.00		HY17	3,655.				3,655.	853.		731.	1,584.
81	DELL OPTIPLEX 3020 DESKTOP	08/05/15	SL	5.00		HY17	1,155.				1,155.	404.		231.	635.
82	DELL PRECISION TL 700 REFURB DELL LAPTOP	10/26/15	SL	5.00		HY17	1,630.				1,630.	489.		326.	815.
83	LATITUDE E5540	12/18/15	SL	5.00		HY17	800.				800.	213.		160.	373.
84	1997 FORD EXPLORER - V6	07/13/15	SL	5.00		HY17	2,725.				2,725.	999.		545.	1,544.
85	1990 FORD FL50	11/06/15	SL	5.00		HY17	4,975.				4,975.	1,493.		995.	2,488.
86	2012 BRAVO SCOUT TRAILER	05/01/15	SL	5.00		HY17	3,800.				3,800.	1,520.		760.	2,280.
87	OPTIPLEX 3040 DESKTOP	07/06/16	SL	5.00		MC17	907.				907.	151.		181.	332.
88	OPTIPLEX 3040 DESKTOP	07/06/16	SL	5.00		MC17	907.				907.	151.		181.	332.
89	OPTIPLEX 3040 DESKTOP	07/06/16	SL	5.00		MC17	907.				907.	151.		181.	332.
90	OPTIPLEX 5040 DESKTOP	07/06/16	SL	5.00		MC17	1,228.				1,228.	205.		246.	451.
91	STINGER OFF ROAD RECUMBENT BIKE	07/21/16	SL	5.00		MC17	5,157.				5,157.	774.		1,031.	1,805.
92	DELL LATITUDE SLIM	08/03/16	SL	5.00		MC17	1,550.				1,550.	233.		310.	543.
93	DELL LATITUDE	08/03/16	SL	5.00		MC17	1,494.				1,494.	224.		299.	523.
94	DELL LATITUDE LAPTOP	11/23/16	SL	5.00		MC17	1,158.				1,158.	97.		232.	329.
95	DELL LATITUDE LAPTOP	02/08/17	SL	5.00		MC17	1,245.				1,245.	62.		249.	311.
96	SNOWSLIDER S/ FISHER/ TYROLIA HEAD BINDINGS	04/07/17	SL	5.00		MC17	1,938.				1,938.	32.		388.	420.

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Asset No.	Description	Date Acquired	Method	Life	Conv Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
97	KBG LYNX MONO SKI	04/07/17	SL	5.00	MC17	6,195.				6,195.	103.		1,239.	1,342.
98	DYNAMIQUE BI-SKI & PARTS	04/07/17	SL	10.00	MC17	6,143.				6,143.	102.		614.	716.
99	BUILDING	04/25/03	SL	39.00	MM17	105,055.				105,055.	37,824.		2,694.	40,518.
100	SUITE 206	09/18/08	SL	39.00	MM17	340,769.				340,769.	75,362.		8,738.	84,100.
101	PARAGLIDING WING	06/08/17	SL	7.00	HY19C	4,075.				4,075.			291.	291.
102	TANDEM KAYAKS	07/18/17	SL	7.00	HY19C	1,400.				1,400.			100.	100.
103	ADAPTIVE PARAGLIDING CHAIR	09/12/17	SL	7.00	HY19C	2,700.				2,700.			193.	193.
104	OFF -ROAD HANDCYCLE E-ASSIS NUKE	09/12/17	SL	7.00	HY19C	11,268.				11,268.			805.	805.
105	2 CANNONDALE TANDEM 29 BIKES	04/18/18	SL	7.00	HY19C	4,977.				4,977.			356.	356.
106	SIT SKI	10/12/17	SL	7.00	HY19C	8,910.				8,910.			636.	636.
107	BLACK DYNAMIC BI SKI	04/30/18	SL	7.00	HY19C	4,907.				4,907.			351.	351.
108	DELL XPS 13	09/11/17	SL	5.00	HY19B	1,439.				1,439.			144.	144.
109	DELL XPS 13	09/11/17	SL	5.00	HY19B	1,439.				1,439.			144.	144.
110	DELL REFURBISHED LAPTOP FOR INTERN	06/12/17	SL	5.00	HY19B	649.				649.			65.	65.
111	DELL REFURBISHED LAPTOP FOR INTERN	06/20/17	SL	5.00	HY19B	692.				692.			69.	69.
112	LAPTOP FOR CARA	08/04/17	SL	5.00	HY19B	919.				919.			92.	92.
113	LAPTOP FOR KAYLA	08/04/17	SL	5.00	HY19B	919.				919.			92.	92.
114	INSPIRON 15 500 SERIES LAPTOP FOR KATE	08/28/17	SL	5.00	HY19B	868.				868.			87.	87.

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
115	MONITOR	08/28/17	SL	5.00		HY19E	406.				406.			41.	41.
	* TOTAL 990 PAGE 10 DEPR						803,974.				803,974.	339,765.		48,919.	388,684.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						758,406.			0.	758,406.	339,765.			385,218.
	ACQUISITIONS						45,568.			0.	45,568.	0.			3,466.
	DISPOSITIONS						0.			0.	0.	0.			0.
	ENDING BALANCE						803,974.			0.	803,974.	339,765.			388,684.
	ENDING ACCUM DEPR											388,684.			
	ENDING BOOK VALUE											415,290.			

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2017 or other tax year beginning MAY 1, 2017, and ending APR 30, 2018

2017

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)</p>	Print or Type	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) HIGHER GROUND SUN VALLEY, INC.</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 6791</p> <p>City or town, state or province, country, and ZIP or foreign postal code KETCHUM, ID 83340</p>	<p>D Employer identification number (Employees' trust, see instructions.) 82-0512146</p> <p>E Unrelated business activity codes (See instructions.) 531110</p>
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C Book value of all assets at end of year: **1,741,353.**

F Group exemption number (See instructions.) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. ▶ **RENTAL OF DEBT FINANCED PROPERTY**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **ALYSSA TOLLES** Telephone number ▶ **208-726-9298**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7 4,188.	6,613.	-2,425.
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F) ...	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule)	12		
13 Total. Combine lines 3 through 12	13 4,188.	6,613.	-2,425.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule)	18	
19 Taxes and licenses	19	
20 Charitable contributions (See instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	22b
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	
28 Other deductions (attach schedule)	28	
29 Total deductions. Add lines 14 through 28	29	0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	-2,425.
31 Net operating loss deduction (limited to the amount on line 30)	31	
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	-2,425.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33	1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	-2,425.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:			
a	Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____		
b	Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____		
c	Income tax on the amount on line 34	35c	0.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)		36	
37 Proxy tax. See instructions		37	
38 Alternative minimum tax		38	
39 Tax on Non-Compliant Facility Income. See instructions		39	
40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies		40	0.

Part IV Tax and Payments

41a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	41a	
b	Other credits (see instructions)	41b	
c	General business credit. Attach Form 3800	41c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	41d	
e	Total credits. Add lines 41a through 41d	41e	
42	Subtract line 41e from line 40	42	0.
43	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	43	
44	Total tax. Add lines 42 and 43	44	0.
45a	Payments: A 2016 overpayment credited to 2017	45a	
b	2017 estimated tax payments	45b	
c	Tax deposited with Form 8868	45c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	45d	
e	Backup withholding (see instructions)	45e	
f	Credit for small employer health insurance premiums (Attach Form 8941)	45f	
g	Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	45g	
46	Total payments. Add lines 45a through 45g	46	
47	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	47	
48	Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed	48	0.
49	Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	49	0.
50	Enter the amount of line 49 you want: Credited to 2018 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	50	

Part V Statements Regarding Certain Activities and Other Information (see instructions)

51	At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
52	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
53	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

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

Sign Here

Signature of officer	Date	EXECUTIVE DIRECTOR	Title
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May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
FRED GOODWORTH	FRED GOODWORTH	01/24/19		P00381077
Firm's name	Firm's EIN		WIPFLI LLP	
	39-0758449		PO BOX 50699	
Firm's address	Phone no.		IDAHO FALLS, ID 83405	
	208.523.5953			

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6			
2	Purchases	2							
3	Cost of labor	3		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7			
4a	Additional section 263A costs (attach schedule)	4a		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?			Yes	No
b	Other costs (attach schedule)	4b							
5	Total. Add lines 1 through 4b	5							

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ... 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
		STATEMENT 1	STATEMENT 2	
(1) UNIT 206	12,535.	8,738.	11,054.	
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1) 87,213.	261,038.	33.41%	4,188.	6,613.
(2)		%		
(3)		%		
(4)		%		
Totals			4,188.	6,613.
Total dividends-received deductions included in column 8				0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
Totals		0.	0.			0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A). 0.	Enter here and on page 1, Part I, line 11, col. (B). 0.				Enter here and on page 1, Part II, line 27. 0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

FORM 990-T SCHEDULE E - DEPRECIATION DEDUCTION STATEMENT 1

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		8,738.	
- SUBTOTAL -	1		8,738.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(A)			8,738.

FORM 990-T SCHEDULE E - OTHER DEDUCTIONS STATEMENT 2

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
OFFICE EXPENSES		841.	
OCCUPANCY		10,213.	
- SUBTOTAL -	1		11,054.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(B)			11,054.

Department of the Treasury
Internal Revenue Service (99)

▶ **Go to www.irs.gov/Form4562 for instructions and the latest information.**

▶ **Attach to your tax return.**

Name(s) shown on return HIGHER GROUND SUN VALLEY, INC.	Business or activity to which this form relates FORM 990 PAGE 10	Identifying number 82-0512146
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Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	510,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2017	17	45,453.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		7,331.	5 YRS.	HY	SL	734.
c 7-year property		38,237.	7 YRS.	HY	SL	2,732.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L
b 12-year			12 yrs.		S/L
c 40-year	/		40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	48,919.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year:					
43 Amortization of costs that began before your 2017 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

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

Department of the Treasury
Internal Revenue Service

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

▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868 .**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. HIGHER GROUND SUN VALLEY, INC.	Employer identification number (EIN) or 82-0512146
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 6791	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. KETCHUM, ID 83340	

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

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

ALYSSA TOLLES

• The books are in the care of ▶ **160 7TH STREET W - KETCHUM, ID 83340**
 Telephone No. ▶ **208-726-9298** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MARCH 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year _____ or
- ▶ tax year beginning **MAY 1, 2017**, and ending **APR 30, 2018**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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