Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning JUL 1, 2008 **and ending** JUN 30, 2009

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Termination [ ] Amended return [ ] Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: BOURNE SKATING CLUB, INC.

Doing Business As

Number and street (or P O box if mail is not delivered to street address): PO BOX 284 | Room/suite

City or town, state or country, and ZIP + 4: BUZZARDS BAY, MA 02532

D Employer identification number 04-2970319

E Telephone number 508-945-2691

G Gross receipts $ 269,235.

F Name and address of principal officer:

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: [X] 501(c) (4) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ BOURNESKATINGCLUB.ORG

K Type of organization [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation 1986 **M** State of legal domicile MA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO PROVIDE THE RESOURCES NECESSARY TO HELP FIGURE SKATERS OF ALL LEVELS ACHIEVE THEIR GOALS.

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of employees (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,500.	21,281.
	9	Program service revenue (Part VIII, line 2g)	198,297.	215,587.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	102.	40.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	22,313.	28,512.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	222,212.	265,420.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,000.	
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15,620.	16,227.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,786.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	198,384.	247,031.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	215,004.	263,258.
	19	Revenue less expenses. Subtract line 18 from line 12	7,208.	2,162.
			Beginning of Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	40,825.	48,203.
	21	Total liabilities (Part X, line 26)	1,829.	7,045.
	22	Net assets or fund balances. Subtract line 21 from line 20	38,996.	41,158.

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SCANNED JAN 25 2010

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

▶ Esther Winslow — Signature of officer — Date 1/13/10

▶ Esther Winslow, Treasurer — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Richard F Bulger — Date 1/8/10 — Check if self-employed ▶ [ ] — Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ LAMB, MASON, BULGER & CO., PC
P.O. BOX 1233
WEST CHATHAM, MA 02669-1233

EIN ▶

Phone no ▶ (508)945-3575

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

P 7

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION
TO PROVIDE THE RESOURCES NECESSARY TO HELP FIGURE SKATERS OF ALL LEVELS ACHIEVE THEIR GOALS.
WE STRIVE TO PROVIDE A WELCOMING ENVIRONMENT AND ENCOURGE THE INSTRUCTION, PRACTICE, ENJOYMENT AND ADVANCEMENT OF OUR MEMBERS IN ALL

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes", describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes", describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 248,859. including grants of $) (Revenue $)
INSTRUCTIONAL, RECREATIONAL AND COMPETIVE SKATING OPPORTUNITIES AS WELL AS THEATRICAL ICE SHOWS

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

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

4e **Total program service expenses** ▶ $ 248,859. *(Must equal Part IX, Line 25, column (B).)*

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)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12		X
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? *If "Yes," complete Schedule F, Part I*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*	16		X
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		X
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*	23		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? *If "Yes," answer questions 24b-24d and complete Schedule K If "No", go to question 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV*	28a		X
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	28b		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
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? *If "Yes," complete Schedule R, Part VI*	37		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a 16			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return. (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		5c		
6a	Did the organization solicit any contributions that were not tax deductible?		6a	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	X	
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than $75?		7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		7h		
8	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		
9	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter: N/A				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter: N/A				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b			

Part VI Governance, Management, and Disclosure *(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)*

Section A. Governing Body and Management

			Yes	No
	For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body (1a: 10)			
b	Enter the number of voting members that are independent (1b: 10)			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		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?	3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X	
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9a	Does the organization have local chapters, branches, or affiliates?	9a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X	
11	Is there any officer, director or 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*	11		X

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this is done*	12c		X
13	Does the organization have a written whistleblower policy?	13		X
14	Does the organization have a written document retention and destruction policy?	14		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?	15a		X
b	Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	15b		X
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?	16a		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken 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 ▶MA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website [X] Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶

THE ORGANIZATION - 508-945-2691
PO BOX 284, BUZZARDS BAY, MA 02532

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- 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 the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
LISA MACKENZIE ALTERNATE DIRECTOR	2.00							0.	0.	0.
CATHERINE WALTON PRESIDENT	2.00	X		X				0.	0.	0.
KAREN FLAHERTY VICE PRESIDENT	2.00	X		X				0.	0.	0.
ESTHER WINSLOW TREASURER	2.00	X		X				0.	0.	0.
CARYN MORI SECRETARY	2.00	X		X				0.	0.	0.
MELISSA RUSSELL ICE DIRECTOR	20.00	X				X		13,745.	0.	0.
KRISSANNE CARON DIRECTOR	2.00	X						0.	0.	0.
JOHN MUCKO DIRECTOR	20.00	X						2,482.	0.	0.
CARMEN O'BRIEN DIRECTOR	2.00	X						0.	0.	0.
NANCY HORWOOD DIRECTOR	2.00	X						0.	0.	0.
BECKY JOHNSON ALTERNATE DIRECTOR	2.00	X						0.	0.	0.
DONNA NICKERSON DIRECTOR	2.00	X						0.	0.	0.
TRICIA KENNEDY ALTERNATE DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
1b Total ▶								16,227.	0.	0.

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 0

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. NONE

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

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 0

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a				
	b Membership dues	1b 16,396.				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 4,885.				
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f ▶		21,281.			
Program Service Revenue		Business Code				
	2 a TUITION AND FEES	711210	134,156.	134,156.		
	b COMPETITIONS AND SHOWS	711210	81,431.	81,431.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f ▶		215,587.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		40.			40.
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
		(i) Real / (ii) Personal				
	6 a Gross Rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ▶					
		(i) Securities / (ii) Other				
	7 a Gross amount from sales of assets other than inventory					
	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 $ _____ of contributions reported on line 1c). See Part IV, line 18	a 25,018.				
	b Less: direct expenses	b 1,315.				
	c Net income or (loss) from fundraising events ▶		23,703.			23,703.
	9 a Gross income from gaming activities. See Part IV, line 19	a 7,309.				
	b Less: direct expenses	b 2,500.				
	c Net income or (loss) from gaming activities ▶		4,809.			4,809.
	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.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶		265,420.	215,587.	0.	28,552.

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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	16,227.	16,227.		
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				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	2,500.		2,500.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	9,460.	1,727.	3,947.	3,786.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,966.		1,966.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	573.	573.		
23 Insurance	575.		575.	
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a ICE RENTAL	97,330.	97,330.		
b COMPETITIONS AND SHOWS	60,282.	60,282.		
c COACHES	37,161.	37,161.		
d APPAREL	14,828.	14,828.		
e DUES	5,577.	5,577.		
f All other expenses	16,779.	15,154.	1,625.	
25 **Total functional expenses.** Add lines 1 through 24f	263,258.	248,859.	10,613.	3,786.
26 **Joint Costs.** Check here ▶ ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		37,697.	1	45,648.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost basis	10a 4,009.			
	b	Less: accumulated depreciation. Complete Part VI of Schedule D	10b 1,454.	3,128.	10c	2,555.
	11	Investments - publicly traded securities			11	
	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)		40,825.	16	48,203.
Liabilities	17	Accounts payable and accrued expenses		1,829.	17	7,045.
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow account liability. Complete Part IV of Schedule D			21	
	22	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			23	
	24	Unsecured notes and loans payable			24	
	25	Other liabilities. Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		1,829.	26	7,045.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		38,996.	27	41,158.
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] 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		38,996.	33	41,158.
	34	Total liabilities and net assets/fund balances		40,825.	34	48,203.

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
b	Were the organization's financial statements audited by an independent accountant?	2b		X
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	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?	3a		X
b	If "Yes," did the organization undergo the required audit or audits?	3b		

Schedule D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization BOURNE SKATING CLUB, INC.

Employer identification number 04-2970319

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate 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? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ No

Part II **Conservation Easements.** Complete if the organization answered "Yes" to 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 pleasure)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of certified historic structure
☐ Preservation of open space

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

			Held at the End of the Year
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 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, 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) Revenues included in 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 relating to these items:

a Revenues included in 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 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 XIV.

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 Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to 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 XIV 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? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

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

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

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ _____%

b Permanent endowment ▶ _____%

c Term endowment ▶ _____%

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

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

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

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		4,009.	1,454.	2,555.
Total. Add lines 1a-1e. *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				2,555.

Part VII Investments - Other Securities. 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
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. (Col (b) should equal Form 990, Part X, col (B) line 12) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total. (Col (b) should equal Form 990, Part X, col (B) line 13) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 15.)* ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
Federal income taxes	
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25.)* ▶	

In Part XIV, 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.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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 XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c**. (This should equal Form 990, Part I, line 12.)			5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	
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	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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 XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c**. (This should equal Form 990, Part I, line 18.)			5	

Part XIV Supplemental Information

Complete this part to 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; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2008

Open To Public Inspection

Name of the organization: BOURNE SKATING CLUB, INC.

Employer identification number: 04-2970319

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

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

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

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

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

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

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

Schedule G (Form 990 or 990-EZ) 2008

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Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 CHRISTMAS WREATH SALES (event type)	(b) Event #2 GILLETTE STADIUM VOLU (event type)	(c) Other Events 4 (total number)	(d) Total Events (Add col. (a) through col. (c))
Revenue	1 Gross receipts	2,289.	13,278.	9,451.	25,018.
	2 Less: Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	2,289.	13,278.	9,451.	25,018.
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	1,315.			1,315.
	8 Direct expense summary. Add lines 4 through 7 in column (d) ▶				(1,315.)
	9 Net income summary. Combine lines 3 and 8 in column (d) ▶				23,703.

Part III **Gaming.** Complete if the organization answered "Yes" to 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 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				( )
	8 Net gaming income summary. Combine lines 1 and 7 in column (d) ▶				

		Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____			
a Is the organization licensed to operate gaming activities in each of these states?	9a		
b If "No," Explain:			
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b If "Yes," Explain:			
11 Does the organization operate gaming activities with nonmembers?	11		
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		

			Yes	No
13 Indicate the percentage of gaming activity operated in:				
a The organization's facility	13a	%		
b An outside facility	13b	%		
14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:				
Name ▶				
Address ▶				
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?		15a		
b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____ .				
c If "Yes," enter name and address:				
Name ▶				
Address ▶				
16 Gaming manager information:				
Name ▶				
Gaming manager compensation ▶ $ _____				
Description of services provided ▶				
☐ Director/officer ☐ Employee ☐ Independent contractor				
17 Mandatory distributions:				
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		17a		
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $				

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: BOURNE SKATING CLUB, INC.

Employer identification number: 04-2970319

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

WE STRIVE TO PROVIDE A WELCOMING ENVIRONMENT AND ENCOURAGE THE INSTRUCTION, PRACTICE, ENJOYMENT AND ADVANCEMENT OF OUR MEMBERS IN ALL ASPECTS OF FIGURE SKATING IN ACCORDANCE WITH THE US FIGURE SKATING ASSOCIATION.

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

ASPECTS OF FIGURE SKATING IN ACCORDANCE WITH THE US FIGURE SKATING ASSOCIATION.

FORM 990, PART VI, SECTION A, LINE 4: ARTICLE OF AMENDMENT ATTACHED

FORM 990, PART VI, SECTION A, LINE 6: THE SKATING CLUB IS A MEMBERSHIP ORGANIZATION

FORM 990, PART VI, SECTION A, LINE 7A: DIRECTORS ARE ELECTED BY THE MEMBERSHIP, OFFICERS ARE ELECTED BY THE BOARD OF DIRECTORS

FORM 990, PART VI, SECTION A, LINE 10: FORM 990 IS MADE AVAILABLE FOR REVIEW PRIOR TO FILING

FORM 990, PART VI, SECTION C, LINE 19: DOCUMENTS ARE AVAILABLE ON REQUEST

BY-LAWS
THE BOURNE SKATING CLUB, INC
BOURNE, MA 02532

Article 1 General Provisions

Section 1. **Name and Status.** The name of the corporation shall be 'The Bourne Skating Club, Inc.' and shall operate as a Massachusetts non-profit corporation.

Section 2. **Purpose**. The purpose of the BSC is to initiate programs and activities designed to stimulate interest in ice skating in the town of Bourne and neighboring communities. All programs and activities shall be in accordance with the United States Figure Skating Association rules and regulations. The BSC may solicit, raise, hold and disburse funds for the accomplishment of the corporate purpose. The corporation may engage in various fund-raising activities and promotional activities including advertising and publicity, in or by any suitable manner or media. The corporation may also sell any real or personal property as is necessary to accomplish its purpose.

Section 3. **Non Profit.** The Corporation is formed solely for the above charitable and education purposes, provided that it may have such other non-profit purposes as are permissible for a corporation organized under Massachusetts General Law chapter 180.

Section 4. **Office.** The principal office of the Bourne Skating Club shall be at the Gallo Ice Arena located in Bourne Massachusetts. The mailing address is PO Box 284, Buzzards Bay, MA 02532.

Section 5. **Fiscal Year.** The fiscal year of the Corporation shall begin on July 1st and end of June 30th.

Section 6. **Tax Exempt Status.** The Corporation is organized and shall be operated as a corporation eligible for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and shall have a membership devoted to the fostering of national and international amateur competitions in all types and categories of figure skating.

6.1 **501c3.** The Corporation is currently changing its status from a 501(c)(4) to a 501(c)(3).

6.2 **MGL Chapter 180.** Pursuant to Massachusetts General Laws, Chapter 180, the Corporation is required to file annually, an Annual Report with the Secretary of the Commonwealth.

Article 2 Membership

Section 1. **Members.** Any person, upon payment of dues and assessments may become a member of the Corporation with privileges set forth on the membership form. Members shall be required to abide by the bylaws of the Corporation and any policies, procedures, or code of conduct established by the Corporation or USFS.

Section 2. **Types**. Types of membership shall be determined by the Board of Directors in compliance with USFS regulations.

Section 3. **Application**. The Board may choose to accept or deny any application for membership with or without cause.

Section 4. **Dues and Fees**. Dues required for membership in the Corporation shall be determined by the Board of Directors and are non-refundable. Annual dues are set forth on the membership form and may be

modified by the Board of Directors prior to enrollment for the current skating year. Fees for special events may be levied at the discretion of the Board.

Section 5. **Arrearages.** The Club shall notify any Member of the Corporation who is in arrears for the payment of dues or other fees. This notification shall be mailed to the Member at their last known address. The amount of the arrearage must be paid in full within thirty (30) days. If payment is not received within this time, the member is not in good standing and may not run for or hold office, vote, take tests, participate in any club activities or skate on club ice. The delinquent member shall lose all rights and privileges associated with membership. The Corporation shall have the right to pursue the collection of arrears from the member through legal action and the member shall be liable for any and all costs, including attorneys' fees incurred as a result of such collection. This delinquency will be reported to USFS if not satisfied by the end of the fiscal year.

Section 6. **Voting Rights**. Voting rights in the affairs of the Corporation shall be restricted to Full members of the Corporation age 18 years or older. These members of the corporation must be in good standing to be eligible to vote at any general meeting. Only one vote may be cast per membership.

Section 7. **Termination**. A member may be terminated based upon violation of the policies and procedures set forth by the Board of Directors. As part of the membership form, a code of conduct must be signed and agreed upon by each member.

Section 8. **Cori Checks.** Members of the Corporation who volunteer or chaperone at any activity or function must be willing to undergo a CORI check. Cori forms must be filled out and submitted annually by each member of the corporation prior to volunteering or chaperoning. The policy and form shall be located on the BSC website.

Section 9. **Meeting**. An annual membership meeting shall be held and all members of the Corporation are invited to attend. Notice of the annual meeting shall be sent electronically to all members of the Corporation. The date, time and place shall be posted on the Bourne Skating Club's website no later than thirty (30) days prior to the meeting. Fifteen percent (15%) of the voting membership present and in good standing shall constitute a quorum for the transaction of business at the annual meeting.

Article 3 Board of Directors

Section 1. **Powers**. The Corporation shall be managed by a Board of Directors. All authority for the policy, business and activities of the Corporation shall be vested in the Board.

Section 2. **Composition**. The Board of Directors shall consist of seven (7) to nine (9) members, elected by the general membership of the Corporation at its annual meeting. The term of each director shall be three years. Up to three members shall be elected each year at the annual meeting of the membership. All directors shall hold office until their respective successors are qualified and elected.

Section 3. **Qualifications**. A Director shall be a Member of the Corporation in good standing. A Director shall be elected because of club interest and willingness to assume a share of the responsibilities in connection with the conduct of the affairs of the Corporation. No compensation will be paid to any member of the Board of Directors for services as a member of the Board. No paid individuals (receiving a 1099 or W2 from the Corporation) are qualified to be a Director. Each Director shall be required to sign the 'Board of Director's Agreement' found in Section A.

Section 4. **Officers**. The Board of Directors shall elect four (4) officers including a president, vice president, secretary and a treasurer at the first regular meeting after the annual meeting. These officers shall comprise the Executive Committee of the Board of Directors.

4.1 **Executive Committee**. The Executive Committee shall be elected annually by the Board of Directors. The elected officers will assume their role immediately upon their election. The term of each office is to be held for one year. Officers are eligible for re-election. Vacancies in any executive office may be filled by majority vote of the Board of Directors. The executive committee shall review the financial records of the Corporation quarterly. At the expiration of the term of office, each officer shall immediately turn over to the Board of Directors all funds, books, records, and other property of the Corporation in the officer's care and custody.

4.2 **President**. The President shall be the chief executive officer of the Corporation and shall have charge of the affairs of the Corporation subject to the supervision and direction of the Board of Directors. The President shall preside at all meetings of the membership and the Board of Directors. The President shall have other powers including but not limited to the following:

- Assure that the mandates and directives of the Board are properly executed.
- The power to call meetings of the Corporation at his/her discretion. Shall give notice of meetings of members and directors as required.
- May enter into agreements and contracts made by the Corporation upon approval of the Board of Directors.
- The power to determine answers to questions arising from emergencies not provided for in the bylaws of the Corporation until such time as they are acted upon by the Board of Directors or by the membership.
- The right to represent the Corporation before Federal, State, and Local boards, officials and representatives.
- May vote when voting is by ballot, or in all other cases, may cast a vote to break a tie.
- May appoint alternates after the annual election to serve until the next election at the annual meeting.
- The President shall have signatory responsibility on the checkbook and shall be bonded annually.

4.3 **Vice President**. The Vice President shall assist the President in the discharge of duties and, in the absence of the President, assume the duties and responsibilities of the President. The Vice President shall serve as a backup to the Treasurer and should be bonded annually.

4.4 **Secretary**. The duties of the Secretary shall include but not be limited to:

- Shall keep a written record of all meetings of members and directors.
- Shall conduct all correspondence and carry out all orders, votes and resolutions not otherwise committed.
- Shall maintain a file of all correspondence.
- Shall keep a list of the names and addresses of all agents retained by the Corporation.
- Shall prepare an annual report to be presented at the annual meeting.
- In the absence of the secretary, a temporary clerk may be designated by the person presiding at the meeting, to perform the duties of the secretary.

4.5 **Treasurer**. The Treasurer shall have general charge of the financial affairs of the Corporation subject to the supervision and direction of the Board of Directors. The Treasurer must be bonded annually. The duties of the Treasurer shall include, but not be limited to:

- Shall keep an accurate written account of all monies received by and expended for use of the Corporation.
- Shall present quarterly (and/or upon request) detailed financial reports to the Board of Directors.
- Shall make all financial books and records available to an auditor, approved by the Board of Directors.
- Shall make an annual written report to all members of the Corporation at or before the annual meeting.
- Shall make disbursements, authorized by the Board of Directors.
- Shall deposit all funds of the Corporation in a bank or banks approved by vote of the Board of Directors.
- Shall make provisions for the collection of all dues and other assessments.
- The funds, books, records and vouchers in the care of the Treasurer, with the exception of confidential reports, shall at all times be subject to verification and inspection by the elective officers and the Directors of the Corporation.

Section 5. **Alternates**. Alternates may be chosen from the general election and will be assigned a rank according to the number of votes they have received at the general election. There should be no more than three (3) alternates. If there are no alternates as a result of the general election, these appointments must be made with the approval of the Board of Directors. Alternates will serve a term of one year and may be appointed for successive terms. Alternates shall have full voting privileges at any meeting of the Board of Directors in the place of a duly elected Board member If all members of the Board of Directors are in attendance alternate(s) shall have no voting privileges.

Section 6. **Contracts**. The Board of Directors shall contract and fund the salary of a Skating Director whose responsibilities and qualifications shall be designated by the Board. The Skating Director must adhere to the terms of his/her contract

6.1 No contracts, for either personal or professional services, may be entered into without approval of the Board of Directors.

6.2 All persons under contract shall make regular, written reports to the Board of Directors.

Section 7. **Resignation and Removal.** Any member of the Board of Directors may resign by delivering a written resignation to the Corporation. This may be delivered to the Board of Directors in person, or by mailing the resignation letter to the principal office of the Corporation. Resignation letters may also be given to a member of the Executive Committee. Such resignations shall be effective upon receipt unless it is specified to be effective at a later date. Any Director may be removed with or without cause from the Board of Directors by the affirmative vote of two-thirds of the entire Board of Directors at a special meeting called for that purpose. In the event that a Director is removed by vote of the Board, the Director may appeal the decision of the Board at a Special Meeting. Appeals must be made within fourteen (14) days (from which notice was given) to the Board of Directors. A special meeting will then be called within thirty (30) days to hear the appeal. If confirmed,

by vote, the Director that has been removed is not eligible to run for the Board of Directors for the remainder of their membership in the Corporation.

Section 8. **Meetings.** Regular monthly meetings of the Board of Directors shall be held at the Gallo ice arena. These meetings will be posted on the Bourne Skating Club's website and are open to all members of the Corporation. The Board of Directors may, from time to time, close a meeting, wherein no members shall be allowed to attend a posted meeting. This may be done to discuss confidential matters and will be noted no later than forty eight (48) hours in advance of that meeting. BOD members present at these closed meetings will be required to sign a confidentiality agreement specific to the issues discussed at that meeting. Confidentiality agreements shall be attached to the minutes of each meeting.

8.1 **Special Meeting**. Special meetings of the Board of Directors may be held at any time or place designated by a member of the Executive Committee or a minimum of three (3) other Directors. Notice of all special meetings of the Board of Directors shall be given to each member of the Corporation at least forty eight (48) hours in advance of the meeting by telephone or electronic transmission and should be posted on the BSCs website.

8.2 **Electronic Meeting**. In the event that the Board is required to take immediate action, any Director may provide written notice to all Directors through electronic communication requesting a vote by electronic means. Such voting shall take place within a seventy two (72) hour period, unless a longer time period is set forth in the notice. The notice shall state the date by which responses are required, the purpose of the vote, and the names of the Directors requesting the vote. A quorum of Director responses is required to conduct business electronically. All electronic votes shall be presented and recorded at the next regular meeting of the Board of Directors.

8.3 **Executive Session**. An executive session will include only voting members of the Board of Directors and may be called by a majority vote of the Board of Directors at any regularly scheduled meeting. Other members of the Corporation may attend executive session by invitation only. Executive session may also be called at a special meeting if all parties involved are notified forty eight (48) hours in advance of the meeting. Executive session may be called to discuss matters of concern regarding unpaid dues, disciplinary actions, litigation, personnel issues, or any matters of concern regarding conflicts which may be a deterrent to the smooth and successful operation of the Corporation and its ability to meet the needs of all Corporation members. Any member present at executive session may be required to sign a confidentiality agreement specific to the issues discussed.

Section 9. **Quorum.** Two thirds of the members of the Board of Directors shall constitute a quorum for the transaction of official business at any meeting of the Board. If there are fewer than two thirds members in attendance at any meeting of the Board of Directors, the meeting may be adjourned without notice, and rescheduled for another time.

Section 10. **Action at Meetings.** At any meeting of the Board of Directors at which a quorum is present, the vote of a majority of those present shall decide any and all matters.

10.1 **Voting**. All Directors must vote on all matters before the Board unless a conflict of interest exists wherein a Director may abstain from voting.

10.2 **New Business**. No vote shall be taken under new business if all parties involved are not in attendance or properly notified. A discussion may ensue and a vote taken at the next regularly scheduled meeting or special meeting provided that all parties are properly notified.

10.3 Reconsideration. Any matter once voted on may only be reconsidered at that meeting or at the very next regularly scheduled or special meeting of the Board of Directors, provided that a vote to reconsider is made before the end of the meeting by a Director who voted on the prevailing side. The reconsidered issue may be discussed at that meeting provided all parties involved with the issue to be reconsidered are notified that the matter will be reconsidered.

Section 11. Vacancies. Any vacancies on the Board of Directors shall be filled by a majority vote of the remaining Directors. If a director leaves the Board prior to the end of their three year term, an alternate may fill that position until the term expires. Any individual appointed to fill an unexpired term will serve the balance of that term before they are eligible for election. The Board is under no obligation to fill a Director vacancy from the slate of candidates put forth on any ballot.

Section 12. Committees. The Board of Directors may appoint committees as it deems necessary and proper in the furtherance of the purpose of the Corporation. All committees shall report to and be governed by the Board of Directors. The Board, as a matter of policy will encourage participation on committees and other groups formed by parents, skaters, professionals, and other members of the Corporation.

Section 13. Auditor. The Board of Directors shall contract an auditor to reconcile all the financial records and books of the Corporation. The auditor shall prepare an annual report of the financial condition of the Corporation. The auditor must not be a member of the Board of Directors, nor be related in any way to a member of the Board of Directors.

Article 4 Miscellaneous

Section 1. Amendments. These by-laws may be amended, repealed, altered or modified, in whole or in part by a two thirds majority vote of the membership present at any annual or special meeting held for that purpose.

Section 2. Liabilities. Nothing herein shall constitute members of the Corporation as partners for any purpose. No member, officer, director, agent or employee shall be held personally liable for any act or failure to act under the articles of organization, or these bylaws, excepting only for acts or omissions arising out of his/her willful misconduct.

Section 3. Separability. The provisions of these bylaws are declared separable and if any provision is declared to be illegal or invalid by a court of competent jurisdiction, the remainder of the bylaws shall remain in effect.

Section 4. Conflict of Interest. Any Director or member of a committee with board delegated powers must disclose possible conflicts of interest. The interested person will reveal the existence of his/her financial interest and must be given the opportunity to disclose all material facts to the Directors and members of the committee considering the proposed transaction or agreement. After disclosure, the remaining board or committee members shall decide if a conflict of interest exists. After exercising due diligence, the board or committee shall determine if the transaction or arrangement is being made in the corporation's best interest and shall make its decision as to whether to enter into the arrangement in conformity with such determination.

Approved

These bylaws were completely rewritten in May of 2009. The Board of Directors endorsed and approved them by unanimous vote 5-12-09. General membership voted to approved and adopt these bylaws 6-17-09 at the annual meeting of the membership.