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Short Form
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

OMB No. 1545-1150

2009

Open to Public
Inspection

A For the 2009 calendar year, or tax year beginning		November 1	, 2009, and ending	October 31	, 2010
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization Massachusetts Land League Number and street (or P.O. box, if mail is not delivered to street address) P.O. Box 623		D Employer identification number	23-7119602
		Room/suite		E Telephone number	413 549-5900
		City or town, state or country, and ZIP + 4 Leverett, MA 01054-0623		F Group Exemption Number	►

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

I Website: ► www.massforests.org**J Tax-exempt status (check only one) —** 501(c) (3) □ (insert no.) 4947(a)(1) or 527**K Check** ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ **67,852******Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	63,994
	2 Program service revenue including government fees and contracts	2	3,230
	3 Membership dues and assessments	3	248
	4 Investment income	4	84
	5a Gross amount from sale of assets other than inventory	5a	0
	b Less: cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>		
	a Gross revenue (not including \$ <u>0</u> of contributions reported on line 1)	6a	0
Expenses	b Less: direct expenses other than fundraising expenses	6b	0
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0
	7a Gross sales of inventory, less returns and allowances	7a	50
	b Less: cost of goods sold	7b	0
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	50
	8 Other revenue (describe ► <u>withholding tax refund</u>)	8	246
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ►	9	67,852
	10 Grants and similar amounts paid (attach schedule)	10	0
	11 Benefits paid to or for members	11	0
Net Assets	12 Salaries, other compensation, and employee benefits	12	26,703
	13 Professional fees and other payments to independent contractors <u>1,800</u>	13	1,800
	14 Occupancy, rent, utilities, and maintenance <u>1,849</u>	14	1,849
	15 Printing, publications, postage, and shipping <u>2,216</u>	15	2,216
	16 Other expenses (describe ► <u>see attached schedule</u>)	16	10,725
	17 Total expenses. Add lines 10 through 16 ► <u>43,293</u>	17	43,293
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	24,559
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	92,252
	20 Other changes in net assets or fund balances (attach explanation)	20	690
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	117,501

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	72,112	22 97,771
23 Land and buildings	19,730	23 19,730
24 Other assets (describe ►)	0	24 0
25 Total assets	91,842	25 117,501
26 Total liabilities (describe ►)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	91,842	27 117,501

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)					Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)	
What is the organization's primary exempt purpose? forest conservation and education						
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.						
28	Sponsored Massachusetts Tree Farm Program serving 500+ woodland owners and educating landowners about benefits and practices of sustainable forest management					
(Grants \$ 0) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>				28a	12,757	
29	Produced and distributed monthly email newsletter on Massachusetts forestry issues and topics for more than 500 subscribers					
(Grants \$ 0) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>				29a	3,360	
30	Put on day long program on landowner issues for 78 woodland owners					
(Grants \$ 0) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>				30a	3,300	
31	Other program services (attach schedule)					
(Grants \$ 0) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>				31a	9,964	
32	Total program service expenses (add lines 28a through 31a)				32	29,381
Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)						
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances		
Dicken Crane Holiday Cottage Road, Dalton, MA	President/15 hours/week	-0-	-0-	-0-		
John O'Keefe 35 Flagg Road, Orange, MA	Vice President/5 hours/wk	-0-	-0-	-0-		
Gregory Cox 13 Pond Road, Hawley, MA	Executive Director, 20 hrs+	18,000	-0-	2,695		
Charles Caron 247 Bragg Hill Road, Westminster, MA	Treasurer, 5 hours/week	-0-	-0-	-0-		
Hylton Haines P.O. Box 1346, Littleton, MA	Director, 5 hours/month	-0-	-0-	-0-		
Tom Brule Tower Road	Director, 5 hours/month	-0-	-0-	-0-		
Scott Gerrish 45 Prospect Hill Road, Brimfield, MA	Director, 10 hours/month	-0-	-0-	-0-		
William Hull 101 Hampton Road, Pomfret Center, CT	Director, 10 hours/month	-0-	-0-	-0-		
Fred Heyes Daniel Shays Highway, Orange, MA	Director, 15 hours/month	-0-	-0-	-0-		
William Pike P.O. Box 87, Hinsdale, MA	Director, 5 hours/month	-0-	-0-	-0-		
Christopher Mossman P.O. Box 3, Westminster, MA	Director, 8 hours/month	-0-	-0-	-0-		
Charles Thompson 7 Old Pratt Corner Road, Pelham, MA	Director, 10 hours/month	-0-	-0-	-0-		
William Van Doren 41 Brookside Avenue, Greenfield, MA	Director, 5 hours/month	-0-	-0-	-0-		
Edwin Carlson 45 Sterling Street, West Boylston, MA	Director, 5 hours/month	-0-	-0-	-0-		

Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► [37a] 0	37a	0
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	0
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	0
b Gross receipts, included on line 9, for public use of club facilities	39b	0
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► 0 ; section 4912 ► 0 ; section 4955 ► 0		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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? If "Yes," complete Schedule L, Part I	40b	✓
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ► 0		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	✓
41 List the states with which a copy of this return is filed. ► Massachusetts		
42a The organization's books are in care of ► Gregory Cox	Telephone no. ► 413 339-5526	
Located at ► 13 Pond Road, Hawley, MA	ZIP + 4 ► 01339	
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	✓
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.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	✓
If "Yes," enter the name of the foreign country: ►		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	✓

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

46 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 Yes No
 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II 46
 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 47
 49a Did the organization make any transfers to an exempt non-charitable related organization? 48
 b If "Yes," was the related organization a section 527 organization? 49a
 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." 49b

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 ►

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 ►

Sign Here	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.			
	Signature of officer	3/9/11	Date	
	Charles Caron, Treasurer	Type or print name and title		
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ► <input type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN ►	Phone no ►	
May the IRS discuss this return with the preparer shown above? See instructions ► <input type="checkbox"/> Yes <input type="checkbox"/> No				



SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

23

7119602

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iv)**. Enter the hospital's name, city, and state: _____
 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
 9 An organization that normally receives: (1) more than 33½ % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33½ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 a Type I b Type II c Type III—Functionally integrated d Type III—Other
 e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
 f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box _____
 g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? _____
 (ii) A family member of a person described in (i) above? _____
 (iii) A 35% controlled entity of a person described in (i) or (ii) above? _____
 h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

Cat. No 11285F

Schedule A (Form 990 or 990-EZ) 2009

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
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)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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 IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
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 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33½% support test—2009. If the organization did not check the box on line 13, and line 14 is 33½% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33½% support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33½% 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—2009. 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 IV 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—2008. 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 IV 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 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	39,420	35,631	39,799	43,535	63,994	222,379
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	5,167	5,075	4,382	4,281	3,230	22,135
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1 through 5	44,587	40,706	44,181	47,816	67,224	244,514
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	1500	1500	1170	1520	1675	7,365
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	0	0	0	0	0	0
c Add lines 7a and 7b	1500	1500	1170	1520	1675	7,365
8 Public support (Subtract line 7c from line 6.)						237,149

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	44,587	40,706	44,181	47,816	67,224	244,514
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	9,166	8,661	(22,930)	(3,552)	84	(8,571)
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	9,166	8,661	(22,930)	(3,552)	84	(8,571)
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	53,753	49,367	21,251	44,264	67,308	235,943
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 ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	100.5 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	96.1 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	-3.6 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	-.5 %
19a 33½ % support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33½ %, and line 17 is not more than 33½ %, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33½ % support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33½ %, and line 18 is not more than 33½ %, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Massachusetts Land League, P.O. Box 623, Leverett, MA 01054-0623
EIN 23-7119602

Attachment to 2009 990-EZ

Line 16:	Other Expense Items	MFLA	PLT	Tree Farm
Computer Repairs	\$ 377			\$ 187
Signs				\$
Office Supplies	\$ 566			\$
Travel	\$ 816	\$ 14		\$ 375
Meetings	\$			\$ 319
Fees/tolls	\$ 35	\$		\$
Real Estate Taxes	\$ 222			
Leadership Conference				\$ 860
Workshop expenses	\$ 56	\$		\$ 16
Catering	\$1,908			\$3,868
Website expenses	\$ 395			
FOI request	\$			
 Totals	 \$4,375	 \$ 14	 \$6,336	

Line 16 Total = \$4,375 + \$ 14 + \$6,336 = \$ 10,725

Line 20 Recalculation of the bank balances showed the year end checking account balance was understated by \$690

Line 31 Other Program Services	\$ 9,664
a) Put on Tree Farm Field Day for 90 landowners to demonstrate good forest management	\$ 3,167
b) Operated Massachusetts Forests website (www.massforests.org) and Mass. Tree Farm website to educate landowners and the public about the benefits of sustainable forest management and researched and answered questions from website users.	\$ 875
c) Held Woods Walks and Tree Farm Tours at 3 sites in Massachusetts	\$ 660
d) Sponsored Conservation education program Project Learning Tree	\$ 1,294
e) Put on day long Tree Farm Inspectors workshop for 55 foresters	\$ 3,119
f) Help put on forestry exhibit at Eastern States Exposition	\$ 849
 Line 32 Total Program Services	 \$29,381