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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

2010**Open to Public Inspection**

A For the 2010 calendar year, or tax year beginning , and ending

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☒ Terminated
☐ Amended return
☐ Application pending

C Name of organization Foundation for Community Vitality
D Employer identification number 84-1376323
E Telephone number 406-248-1114
G Gross receipts \$ 337,274

F Name and address of principal officer
Lynda Moss 611 North 31st, Billings, MT 59101
H(a) Is this a group return for affiliates? ☐ Yes ☒ 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 ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ **L Year of formation** 1996 **M State of legal domicile** MT

Part I Summary

1 Briefly describe the organization's mission or most significant activities: See Attached Statement.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a) 3

4 Number of independent voting members of the governing body (Part VI, line 1b) 2

5 Total number of individuals employed in calendar year 2010 (Part V, line 2a) 2

6 Total number of volunteers (estimate if necessary) 0

7a Total unrelated business revenue from Part VIII, column (C), line 12 0

7b Net unrelated business taxable income from Form 990-T, line 34 0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	77,613	150,232
9 Program service revenue (Part VIII, line 2g)	0	0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	207,409	187,042
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	285,022	337,274
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	68,808	355,839
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	73,931	111,410
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶	0	0
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–12a)	60,212	139,593
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	202,951	606,842
19 Revenue less expenses. Subtract line 18 from line 12	82,071	-269,568
20 Total assets (Part X, line 16)	Beginning of Current Year 6,440,911	End of Year 6,152,162
21 Total liabilities (Part X, line 26)	13,886	18,282
22 Net assets or fund balances Subtract line 21 from line 20	6,427,025	6,133,880

Part II Signature Block

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

Sign Here

Signature of officer Lynda B. Moss Date July 8, 2011
 Type or print name and title Executive Director

Paid Preparer's Use Only

Print/Type preparer's name Timothy Leuthold Preparer's signature [Signature] Date 6/14/2011 Check ☐ if self-employed PTIN P00738917
 Firm's name ▶ Scott Family Services, Inc. Firm's EIN ▶
 Firm's address ▶ PO Box 7113, Billings, MT 59103 Phone no (406) 255-5368

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2010)

(HTA) FINAL FORM 990. FOR TAX YEARS BEGINNING ON OR AFTER 1/1/11, THE TAXPAYER WILL FILE FORM 990-PF.

SEE ATTACHED STATEMENT 1

617 13

SCANNED AUG 23 2011

Part III**Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III. ☐**1** Briefly describe the organization's mission:

The mission of the Foundation for Community Vitality is to enhance sustainable vitality of communities in Montana and its surrounding region.

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 \$ 17,038 including grants of \$ 0) (Revenue \$ 0)

Montana Community Foundation - As a supporting organization to the Montana Community Foundation (MCF), the Foundation for Community Vitality (FCV) provides general operating support to MCF to support MCF's mission which is to cultivate philanthropy to build permanent wealth for Montana. FCV also supports the program "Building Partnerships by Learning Planned Giving Skills" a collaborative partnership with the Seeley Lake Community Foundation and Musselshell Valley Community Fndtn that brings together local rural community foundations with their urban counterparts, Missoula Community Foundation and Billings Community Foundation.

4b (Code:) (Expenses \$ 73,422 including grants of \$ 0) (Revenue \$ 0)

Montana / Wyoming Funders Network - Working in partnership with the Montana/Wyoming Funders Network, an informal network of philanthropic organizations in Montana and Wyoming and the nonprofit membership organization - Philanthropy Northwest, FCV served as the organizing partner for the Montana/Wyoming E-bulletin and the Foundation and Native American Roundtables that were supported by a grant from the Northwest Area Foundation. The Montana/Wyoming Funders Network provides information, promotes communication and collaborative partnerships, and maximizes philanthropy in Montana and Wyoming. The purpose of the Foundation and Native American Roundtables was to develop a network and supporting documents that will help increase funding in Indian country.

4c (Code:) (Expenses \$ 22,185 including grants of \$ 1,511) (Revenue \$ 0)

Fundacion Cruzada Patagonica: CEI San Ignacio - The Foundation for Community Vitality and its partner, the O.P. and W.E Edwards Foundation sponsored and coordinated a fourth biennial cultural exchange program between the St. Labre Indian School on the Northern Cheyenne Reservation in southeastern Montana and the San Ignacio Comprehensive Education Center, a school dedicated to educating and economically empowering the Mapuche Indians of Patagonia, Argentina administered by the Foundation Cruzada Patagonia. During 2010, two students and two educators from St. Labre Indian School visited San Ignacio School in Patagonia.

4d Other program services. (Describe in Schedule O.)

(Expenses \$ 445,303 including grants of \$ 353,328) (Revenue \$ 0)

4e Total program service expenses ▶ 557,948

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>	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? <i>If "Yes," complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		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? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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 United States? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	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? <i>If "Yes," complete Schedule F, Parts II and IV.</i>	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? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions).</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions).		

Part IV Checklist of Required Schedules (continued)

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

Part V**Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V. ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a 0	
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 2	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	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 instructions for 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 line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	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	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
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	X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	X
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	X
10	Section 501(c)(7) organizations. Enter:		
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:		
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.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

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

Check if Schedule O contains a response to any question in this Part VI. ☐

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 3		
b Enter the number of voting members included in line 1a, above, who are independent 1b 2		
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 governing documents since the prior Form 990 was filed? 4	X	
5 Did the organization become aware during the year of a significant 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	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O 9		X

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

	Yes	No
10a Does the organization have local chapters, branches, or affiliates? 10a		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? 10b		
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
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 15b	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions.)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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 ► MT

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 ☒ 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 ► Scott Family Services 406-255-5368
 401 North 31st, Ste 700, Billings, MT 59101

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) James R. Scott Vice-President	1.	X		X				0	0	0
(2) Harvey Stewart President	1.	X		X				0	0	0
(3) Michelle Sullivan Sec/Treasurer	1.	X		X				0	0	0
(4) Lynda Moss Executive Director	40.				X	X		73,484	0	0
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
1b Sub-total								73,484	0	0
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								73,484	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

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

	Yes	No
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 or individual 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.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) 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	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	150,232				
	g	Noncash contributions included in lines 1a-1f: \$		49,232				
	h	Total. Add lines 1a-1f		150,232				
	Program Service Revenue	2a	Business Code		0			
b		Business Code		0				
c		Business Code		0				
d		Business Code		0				
e		Business Code		0				
f		All other program service revenue		0				
g		Total. Add lines 2a-2f		0				
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)		187,042			
		4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0				
	6a	Gross Rents	(i) Real	(ii) Personal				
	b	Less: rental expenses						
	c	Rental income or (loss)	0	0				
	d	Net rental income or (loss)			0			
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b	Less: cost or other basis and sales expenses	0	0				
	c	Gain or (loss)	0	0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	0				
	b	Less: direct expenses	b	0				
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities See Part IV, line 19	a	0				
	b	Less: direct expenses	b	0				
	c	Net income or (loss) from gaming activities			0			
10a	Gross sales of inventory, less returns and allowances	a	0					
b	Less: cost of goods sold	b	0					
c	Net income or (loss) from sales of inventory			0				
Miscellaneous Revenue		Business Code						
11a	Business Code		0					
b	Business Code		0					
c	Business Code		0					
d	All other revenue		0					
e	Total. Add lines 11a-11d		0					
12	Total revenue. See instructions		337,274	0	0	0		

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	354,339	354,339		
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	73,484	57,033	16,451	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	19,373	15,036	4,337	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,316	1,797	518	
9	Other employee benefits	0			
10	Payroll taxes	16,237	12,602	3,635	
11	Fees for services (non-employees):				
a	Management	0			
b	Legal	0			
c	Accounting	23,039	9,731	13,308	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other		0	0	
12	Advertising and promotion	0			
13	Office expenses	1,150	1,035	115	
14	Information technology	1,160		1,160	
15	Royalties	0			
16	Occupancy	7,247	6,523	724	
17	Travel	19,099	16,779	2,320	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	77,234	77,234		
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	1,106	995	111	0
23	Insurance	0			
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a	Bank Fees	161		161	
b	Professional Development	1,283	1,155	128	
c	Dues / Subscriptions	4,361	270	4,091	
d	Telephone	2,908	2,617	291	
e	Postage and Shipping	845	802	43	
f	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24f	605,342	557,948	47,393	0
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). 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		1	
	2 Savings and temporary cash investments	41,194	2	10,883
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	0
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a 78,203		
	b Less: accumulated depreciation	10b 10,034	69,275	10c 68,169
	11 Investments—publicly traded securities	6,330,442	11	6,073,110
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,440,911	16	6,152,162	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities. Complete Part X of Schedule D	13,886	25	18,282
26 Total liabilities. Add lines 17 through 25	13,886	26	18,282	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	6,427,025	30	6,133,880
	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.	6,427,025	33	6,133,880
34 Total liabilities and net assets/fund balances.	6,440,911	34	6,152,162	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI. ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	337,274
2	Total expenses (must equal Part IX, column (A), line 25)	2	605,342
3	Revenue less expenses. Subtract line 2 from line 1	3	-268,068
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,427,025
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-25,077
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	6,133,880

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	X	
b Were the organization's financial statements audited by an independent accountant?		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		X
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.

▶ Attach to Form 990 or Form 990-EZ.

▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization

Foundation for Community Vitality

Employer identification number

84-1376323

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)(iii)**. 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 33 1/3% 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 33 1/3% 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)		X
11g(ii)		X
11g(iii)		X

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A) MT Community Fndtn	81-0450150	9	X		X		X		0
(B)									0
(C)									0
(D)									0
(E)									0
Total									0

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	0	0	0	0	0	0
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.						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0
11 Total support. Add lines 7 through 10						0
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 2010 (line 6, column (f) divided by line 11, column (f))	14	0.00%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	0.00%
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test—2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2010. 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—2009. 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 or if the organization failed to qualify under Part II
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						0
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						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6)						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0
13 Total support. (Add lines 9, 10c, 11, and 12)	0	0	0	0	0	0
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 2010 (line 8, column (f) divided by line 13, column (f)).	15	0.00%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	0.00%

19a **33 1/3% support tests--2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33 1/3% support tests--2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

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

Part IV

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. Also complete this part for any additional information (See instructions).

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

- ▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

Foundation for Community Vitality

Employer identification number

84-1376323

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	3	
2 Aggregate contributions to (during year)	10,000	
3 Aggregate grants from (during year)	1,000	
4 Aggregate value at end of year	260,203	
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ 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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

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

(i) 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 (ASC 958) 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other

c ☐ Preservation for future generations

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 Escrow and Custodial Arrangements. Complete if the 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
1c Beginning balance	0
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	0

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 the 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	255,591	265,175	235,372		
b Contributions	49,232	50,113	50,269		
c Net investment earnings, gains, and losses	10,430	-56,941	-13,821		
d Grants or scholarships	0	2,756	6,645		
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	315,253	255,591	265,175		

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

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☒ 100%

c Term endowment ☐ %

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

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI 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) Accumulated depreciation	(d) Book value
1a Land	0	31,865		31,865
b Buildings	0	46,338	10,034	36,304
c Leasehold improvements	0	0	0	0
d Equipment	0	0	0	0
e Other	0	0	0	0
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				68,169

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
(1) Financial derivatives	0	
(2) Closely-held equity interests	0	
(3) Other	0	
(A)	0	
(B)	0	
(C)	0	
(D)	0	
(E)	0	
(F)	0	
(G)	0	
(H)	0	
(I)	0	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

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
(1)	0	
(2)	0	
(3)	0	
(4)	0	
(5)	0	
(6)	0	
(7)	0	
(8)	0	
(9)	0	
(10)	0	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

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

(a) Description	(b) Book value
(1)	0
(2)	0
(3)	0
(4)	0
(5)	0
(6)	0
(7)	0
(8)	0
(9)	0
(10)	0
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

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

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	0
(2) Payroll Liabilities	3,124
(3) Deferred Gift Annuities	15,158
(4)	0
(5)	0
(6)	0
(7)	0
(8)	0
(9)	0
(10)	0
(11)	0
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	18,282

2. FIN 48 (ASC 740) Footnote. 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 (ASC 740).

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	337,274
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	605,342
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-268,068
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 through 8	9	0
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	-268,068

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	0
3	Subtract line 2e from line 1	3	0
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	0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	0

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	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	0
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	0
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	0

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, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information (continued)

[illegible]

**Schedule F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

- ▶ Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

Foundation for Community Vitality

Employer identification number

84-1376323

Part I

General Information on Activities Outside the United States. Complete if the organization answered
"Yes" to Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

- 3 Activities per Region** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
South America					
(1)	0	0	Program Support	Exchange Program	22,185
(2)	0	0			0
(3)	0	0			0
(4)	0	0			0
(5)	0	0			0
(6)	0	0			0
(7)	0	0			0
(8)	0	0			0
(9)	0	0			0
(10)	0	0			0
(11)	0	0			0
(12)	0	0			0
(13)	0	0			0
(14)	0	0			0
(15)	0	0			0
(16)	0	0			0
(17)	0	0			0
3a Sub-total	0	0			22,185
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			22,185

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000. ☐

Part II can be duplicated if additional space is needed

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			South America	Program Support	1,511	Reimburse	0		
(2)					0		0		
(3)					0		0		
(4)					0		0		
(5)					0		0		
(6)					0		0		
(7)					0		0		
(8)					0		0		
(9)					0		0		
(10)					0		0		
(11)					0		0		
(12)					0		0		
(13)					0		0		
(14)					0		0		
(15)					0		0		
(16)					0		0		

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **1**
- 3 Enter total number of other organizations or entities **1**

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)		0	0		0		
(2)		0	0		0		
(3)		0	0		0		
(4)		0	0		0		
(5)		0	0		0		
(6)		0	0		0		
(7)		0	0		0		
(8)		0	0		0		
(9)		0	0		0		
(10)		0	0		0		
(11)		0	0		0		
(12)		0	0		0		
(13)		0	0		0		
(14)		0	0		0		
(15)		0	0		0		
(16)		0	0		0		
(17)		0	0		0		
(18)		0	0		0		

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926) ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A) ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations (see Instructions for Form 5471) ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621) ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see Instructions for Form 8865) ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713) ☐ Yes ☒ No

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method), Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Part I Line 2 International Grantmaking Policy: Step 1. Review the governing documents of

foreign organizational grantee and biographical information on its directors or trustees

and officers. The Foundation may also seek references and information from its local

contacts and other NGO's. The level of inquiry may vary depending on the Foundation's

knowledge of and past experience with the potential Grantee.

Part I Line 2 International Grantmaking Policy: Step 2. Check to see whether a proposed

grant implicates current U.S. sanctions involving any country. The Foundation will seek

legal counsel prior to making any grant to organizations located in countries subject to

U.S. sanctions. Step 3. Check other lists of restricted persons or entities for the names

of foreign grant applicants and the names of directors, trustees and officers.

Part I Line 2 International Grantmaking Policy: Step 4. Document due diligence and keep

detailed information of all inquiries made concerning potential grantees to demonstrate

the Foundation's good faith investigation prior to disbursing any funds.

Part I Line 2 International Grantmaking Policy: Step 5. The Foundation may, at it's

option, make a site visit during which the Foundation representative may meet the

executive director and/or the staff member in charge of the proposed grant, and may

address any questions regarding the grant applicant's finances with its bookkeeper and/or

financial officer. Where feasible, Foundation representatives will conduct periodic site

visits to observe project progress.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

Foundation for Community Vitality

Employer identification number

84-1376323

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed. ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Leadership Montana PO Box 1373 Billings, MT 59103	20-8571151	501(c)(3)	5,000	0			Program Support
(2) American Indian Institute PO Box 1388 Bozeman, MT 5977	81-0339551	501(c)(3)	10,000	0			Capital Support
(3) Center for Rocky Mountain We Milwaukee Station, U of M Missou	81-0362989	501(c)(3)	5,000	0			Program Support
(4) Wyola Community Library Profl PO Box 66 Wyola, MT 59089	81-6000035	501(c)(3)	32,430	0			Program Support
(5) Montana Audubon PO Box 595 Helena, MT 59624	81-0412530	501(c)(3)	7,500	0			Program Support
(6) Center for Community Vitality PO Box 1500 Sheridan, WY 8280	83-6006226	501(c)(3)	10,000	0			Program Support
(7) Fountain Valley School 6155 Fountain Valley School Rd S	84-0423922	501(c)(3)	249,998	0			Endowment Support
(8) Sheridan Community Land Tru PO Box 7185 Sheridan, WY 8280	20-4385635	501(c)(3)	25,000	0			Program Support
(9)			0	0			
(10)			0	0			
(11)			0	0			
(12)			0	0			
2 Enter total number of section 501(c)(3) and government organizations.				0			8
3 Enter total number of other organizations.							

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

(HTA)

Part III

Part III can be duplicated if additional space is needed.

Part IV	Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.
<p>Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.</p>	

[illegible]

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2010

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

► Complete if the organizations answered "Yes" on Form
990, Part IV, lines 29 or 30.
► Attach to Form 990.

Name of the organization

Employer identification number

Foundation for Community Vitality

84-1376323

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	1	49,232	WSJ valuation
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (.)		0	0	
26 Other ► (.)		0	0	
27 Other ► (.)		0	0	
28 Other ► (.)		0	0	

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 2

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31		X
32a		X
33		

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Part I Line 9 The Foundation received a contribution of 3,800 shares of First Interstate

BancSystem, Inc. common stock.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

Foundation for Community Vitality

84-1376323

Form 990 See attached statement.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Foundation for Community Vitality

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Employer identification number

84-1376323

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)			0	0	
(2)			0	0	
(3)			0	0	
(4)			0	0	
(5)			0	0	
(6)			0	0	

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
(1) Montana Community Foundation 81-0450150 1 N. Last Chance Gulch, Ste 1, Helena, MT 59601	Community Fndtn	MT	501(C)(3)	9	N/A	Yes No X
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

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

Schedule R (Form 990) 2010

(HTA)

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
							Yes	No			
(1).....					0	0			0		%
(2).....					0	0			0		%
(3).....					0	0			0		%
(4).....					0	0			0		%
(5).....					0	0			0		%
(6).....					0	0			0		%
(7).....					0	0			0		%

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1).....					0	0	%
(2).....					0	0	%
(3).....					0	0	%
(4).....					0	0	%
(5).....					0	0	%
(6).....					0	0	%
(7).....					0	0	%

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?

- a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)
- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)
- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees
- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses
- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of other organization	(b) Transaction type (a–r)	(c) Amount involved	(d) Method of determining amount involved
(1)			0	
(2)			0	
(3)			0	
(4)			0	
(5)			0	
(6)			0	

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No
(1)					0			0		
(2)					0			0		
(3)					0			0		
(4)					0			0		
(5)					0			0		
(6)					0			0		
(7)					0			0		
(8)					0			0		
(9)					0			0		
(10)					0			0		
(11)					0			0		
(12)					0			0		
(13)					0			0		
(14)					0			0		
(15)					0			0		
(16)					0			0		

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Area with horizontal dashed lines for supplemental information.

Form **8868**

(Rev. January 2011)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

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

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐

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

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization Foundation for Community Vitality		Employer identification number 84-1376323
	Number, street, and room or suite no. If a P O box, see instructions PO Box 7113		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions Billings MT 59103		

Enter the Return code for the return that this application is for (file a separate application for each return)

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

- The books are in the care of ► Scott Family Services

Telephone No. ► 406-255-5368 FAX No. ► _____

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

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15/2011, to file the exempt organization return for the organization named above. The extension is for the organization's return for.
- ☒ calendar year 2010 or
- ☐ tax year beginning _____, and ending _____

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

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

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Paperwork Reduction Act Notice, see Instructions.

(HTA)

Form **8868** (Rev. 1-2011)

Foundation for Community Vitality
Form 990
Tax Period ended December 31, 2010
Schedule O Attachment

Form 990, Part III, Line 4d:

Program Service Expenses - \$445,303, Grants and Allocations - \$353,328, Revenue – None. See below for further detail.

Program Service Expenses \$17,651, Grants and Allocations \$10,000, Revenue \$0
Sheridan College, *Center for a Vital Community*
General operating support

Program Service Expenses \$9,413, Grants and Allocations \$7,500, Revenue \$0
Montana Audubon, *Audubon Center for Education and Conservation*
Capital campaign

Program Service Expenses \$13,826, Grants and Allocations \$10,000, Revenue \$0
American Indian Institute
General operating and Capital support

Program Service Expenses \$15,376, Grants and Allocations \$500, Revenue \$0
Montana Preservation Alliance
Program support for Rosebud Battlefield Preservation Partnership

Program Service Expenses \$10,525, Grants and Allocations \$5,000, Revenue \$0
University of Montana, O'Conner Center for the Rocky Mountain West
General operating support for Headwaters News

Program Service Expenses \$6,913, Grants and Allocations \$5,000, Revenue \$0
Leadership Montana
Native American scholarships

Program Service Expenses \$2,500, Grants and Allocations \$2,500, Revenue \$0
Montana Conservation Education Fund
Program support for Conservation Roundtable

Program Service Expenses \$263,186, Grants and Allocations \$249,998, Revenue \$0
Fountain Valley School of Colorado
Endowment and Program support for recruiting Crow and Northern Cheyenne students

Program Service Expenses \$5,326, Grants and Allocations \$1,500, Revenue \$0
F.A.I.R. Community Foundation
Challenge grant Building Partnerships

Program Service Expenses \$1,000, Grants and Allocations \$1,000, Revenue \$0
YWCA Billings
Native American scholarship

Program Service Expenses \$200, Grants and Allocations \$200, Revenue \$0
WORD (Montana Women Vote)
Program Support

**Foundation for Community Vitality
Form 990
Schedule O Attachment (Cont'd)**

Form 990, Part III, Line 4d: (Cont'd)

Program Service Expenses \$100, Grants and Allocations, \$100, Revenue \$0
Absaroka Beartooth Wilderness Foundation
Program Support

Program Service Expenses \$1,000, Grants and Allocations \$1,000, Revenue \$0
Red Lodge Area Community Foundation
Challenge Grant – Building Partnerships

Program Service Expenses \$500, Grants and Allocations \$500, Revenue \$0
Montana Wilderness Association
General operating support

Program Service Expenses \$12,555, Grants and Allocations \$0, Revenue \$0
Philanthropy Northwest
General operating support

Program Service Expenses \$40,081, Grants and Allocations \$32,430, Revenue \$0
Wyola Community Library Project
General operating support

Program Service Expenses \$50, Grants and Allocations \$50, Revenue \$0
Yellowstone Public Radio
General operating support

Program Service Expenses \$25,000, Grants and Allocations \$25,000, Revenue \$0
Sheridan Community Land Trust
General operating support

Program Service Expenses \$50, Grants and Allocations \$50, Revenue \$0
MSUB Foundation
General Operating Support

Program Service Expenses \$19,051, Grants and Allocations \$0, Revenue \$0
Leaders Learning Network
Program support

Program Service Expenses \$1,000, Grants and Allocations \$1,000, Revenue \$0
Northern Cheyenne Boys and Girls Club
General operating support

Form 990, Part VI, Section A, Line 4:

Attached (Statement 1) find the Foundation's restated Articles of Incorporation in addition to the restated Bylaws of the Foundation for Community Vitality.

**Foundation for Community Vitality
Form 990
Schedule O Attachment (Cont'd)**

Form 990, Part VI, Section A, Line 7a:

Paragraph 2 2(a) of the original Foundation Bylaws (not recently amended version) provides for the election of the Foundation's Directors. This provision provides that the Directors shall be elected as follows: (a) A majority of the Directors at any time in number shall be appointed by the Montana Community Foundation, a Montana nonprofit corporation qualified as a public charity by the filing with the secretary or the Board of Directors of a written designation of the person or persons so named.

Form 990, Part VI, Section B, Line 11b:

The Foundation makes available a draft copy of the Form 990 prior to the filing deadline for all Foundation Board members to review and provide comments. In addition, the Foundation's Executive Director reviews the Form 990 with the preparer to ensure accuracy of the information reported.

Form 990, Part VI, Section B, Line 12c:

The Foundation's Executive Director reviews annually the Board members' compliance with the written conflict of interest policy.

Form 990, Part VI, Section B, Line 15b:

The Foundation's Board of Directors review regional and professional compensation data to determine salaries and benefits. The Board also reviews the Executive Director's performance on an annual basis. Annual reviews of the Foundation's employees are completed by the Executive Director.

Form 990, Part VI, Section C, Line 19:

The Foundation's documents are available during general business hours at the Foundation's office.

Form 990, Part XI, Line 5:

\$23,577 of this amount represents the net unrealized gain/loss specific to the Foundation's investments. The remaining \$1,500 represents a payment to the Montana Community Foundation that was voided in the subsequent calendar year. As a result, it has been excluded from the amounts reported as contributions paid to the Montana Community Foundation for the 2010 calendar year.

Foundation For Community Vitality
Form 990
Tax Year 2010

Part I, Line 1:

The Foundation is organized exclusively for the benefit of, to perform the functions of, and to carry out the purposes of the Montana Community Foundation, a Montana nonprofit corporation qualified as a public charity, or for the purposes of such other public charity or charities which may become the successor or successors of the Montana Community Foundation, or for the purposes of such other public charity or charities which have the same purposes as the Montana Community Foundation.

FOUNDATION FOR COMMUNITY VITALITY
FORM 990 – RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX
YEAR ENDING DECEMBER 31, 2010

STATEMENT 1

Articles of Incorporation of Foundation for Community Vitality, a Montana nonprofit corporation, ("FCV") were filed with the Montana Secretary of State on June 5, 1996. On April 25, 1997, the Internal Revenue Service issued FCV a determination letter (copy attached as Statement 1-A) stating that FCV is "exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3)" and further that FCV is "not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3)," a "supporting organization."

On December 29, 2010, FCV filed Restated Articles of Incorporation with the Montana Secretary of State, effective January 1, 2011, **converting FCV from a "supporting organization" as described in section 509(a)(3) of the Code to a "private foundation" as described in section 509(a)** (copy of Montana Secretary of State approval letter attached as Statement 1-B, copy of filed Certificate with respect to Restated Articles of Incorporation of Foundation for Community Vitality attached as Statement 1-C and Restated Articles of Incorporation of Foundation for Community Vitality attached as Statement 1-D). Additionally, FCV restated its Bylaws to comply with the conversion from a "supporting organization" to a "private foundation" (copy of Restate Bylaws of Foundation for Community Vitality attached as Statement 1-E).

In accordance with the conversion of FCV from a "supporting organization" to a "private foundation," this Form 990 for the year ending December 31, 2010, is the final Form 990 for FCV. For tax years beginning on or after January 1, 2011, FCV will file Form 990-PF.

Further, in accordance with the conversion of FCV from a "supporting organization" to a "private foundation," on May 15th, 2011 and again on June 15th, 2011, **FCV completed its estimated tax payment requirements in the amount of \$1,200 (each payment) for the private foundation excise tax based upon its expected investment income. These payments were made electronically as required.**

SECRETARY OF STATE
STATE OF MONTANA
LINDA McCULLOCH



Montana State Capitol
PO Box 202801
Helena, MT 59620-2801
(406)444-3665
<http://www.sos.mt.gov>

ANDERSON & HEARD PLLC
ATTN ERIC K ANDERSON
550 N 31ST ST STE 305
PO BOX 7088
BILLINGS MT 59103

PRIORITY

RE: FOUNDATION FOR COMMUNITY
VITALITY
RESTATED ARTICLES OF
INCORPORATION
Filing Date: December 29, 2010
Filing Number: D-087000 - 1117273

December 30, 2010

Dear Mr. Anderson:

I've approved the filing of the documents for the above named entity. The document number and filing date have been recorded on the original document. This letter serves as your certificate of filing and should be maintained in your files for future reference.

Pursuant to your request, I have deducted \$40.00 from your prepaid account to cover the costs of this transaction.

The above named entity's Restated Articles of Incorporation were filed with the delayed effective date of January 1, 2011.

Thank you for giving this office the opportunity to serve you. If you have any questions in this regard, or need additional assistance, please do not hesitate to contact the Business Services Bureau professionals at (406) 444-3665.

Sincerely,

A handwritten signature in cursive script that reads "Linda McCulloch".

Linda McCulloch
Secretary of State

CERTIFICATE WITH RESPECT TO
RESTATED ARTICLES OF INCORPORATION
OF
FOUNDATION FOR COMMUNITY VITALITY

1117273
STATE OF MONTANA
FILED
DEC 29 2010
SECRETARY OF STATE

COPY

Pursuant to the provisions of Section 35-2-226, MCA (2009), the undersigned officer of
FOUNDATION FOR COMMUNITY VITALITY, a Montana nonprofit corporation, hereby certifies as
follows:

1. The Restated Articles of Incorporation of Foundation for Community Vitality
accompanying this Certificate include amendments to the Articles of Incorporation which were
approved by unanimous decision of the board of directors on December 16, 2010, to be effective
January 1, 2011, as provided in Section 35-2-214, MCA (2009).

2. Foundation for Community Vitality is a Montana nonprofit corporation
designated as a public benefit corporation and organized on a non-stock basis without members.

3. The Articles of Incorporation of Foundation for Community Vitality do not
require an amendment to be approved in writing by a specific person or persons other than the
board of directors.

Dated effective the 1st day of January, 2011.

FOUNDATION FOR COMMUNITY VITALITY, A
MONTANA NONPROFIT CORPORATION

BY: Harvey Stewart
HARVEY STEWART, PRESIDENT

RESTATED ARTICLES OF INCORPORATION
OF
FOUNDATION FOR COMMUNITY VITALITY

Pursuant to the provisions of Section 35-2-226, MCA (2009), the undersigned corporation, by virtue of resolutions duly adopted by the unanimous consent of the directors of **FOUNDATION FOR COMMUNITY VITALITY**, a Montana nonprofit corporation, organized on a non-stock basis and without members, hereby adopts the following Restated Articles of Incorporation to be effective the 1st day of January, 2011:

1. **NAME.** The name of the corporation is:

FOUNDATION FOR COMMUNITY VITALITY

2. **DESIGNATION.** The corporation is a public benefit corporation.

3. **REGISTERED OFFICE AND AGENT.** The address of the registered office of the corporation is:

**401 NORTH 31ST STREET
SUITE 700
BILLINGS, MONTANA 59101**

- . The name of the registered agent of the corporation at that address is:

TIMOTHY LEUTHOLD

4. **PURPOSES.** The corporation is organized exclusively for charitable, literary, scientific, educational and testing for public safety purposes primarily in, or for the benefit of, the State of Montana and the surrounding region, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, so as to qualify as an exempt organization under section 501(c)(3) of the Internal Revenue Code.

5. REGULATION OF INTERNAL AFFAIRS. Provisions for the regulation of the internal affairs of the corporation, including provisions for the distribution of assets on dissolution or final liquidation are:

- (a) No part of the assets or earnings of the corporation shall inure to the benefit of, or be distributable to its directors, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in these Restated Articles of Incorporation.
- (b) No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Restated Articles of Incorporation, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or (c) by a nonprofit corporation organized under the laws of the State of Montana pursuant to the provisions of the Montana Nonprofit Corporation Act.
- (c) Upon the dissolution of the corporation, the board of directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, literary, scientific, educational or testing for public safety purposes as shall, at the time, qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code as the board of directors shall determine. Any of such assets not so disposed of shall be disposed of by a court of the county in which the principal office of the corporation is then located, to be utilized exclusively for such purposes or to such organization or organizations as the court shall determine which are organized and operated exclusively for such purposes.

6. DISTRIBUTION AND SELF-DEALING. The corporation shall distribute its income for each tax year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code. Further, the

corporation shall not engage in any act of self-dealing as defined in Section 4941 of the Internal Revenue Code, nor retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code, nor make any investments in such manner as to incur tax liability under Section 4944 of the Internal Revenue Code, nor make taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code.

7. NO MEMBERS. The corporation shall be organized on a non-stock basis and shall have no members.

8. LIMITATION OF DIRECTORS' LIABILITY. A director of the corporation shall not be liable to the corporation for monetary damages for breach of a director's duties to the corporation except for:

- (a) breaches of a director's duty of loyalty to the corporation;
- (b) acts or omissions not in good faith or that involve intentional conduct or a knowing violation of the law;
- (c) transactions from which a director derived an improper economic benefit;
or
- (d) conflict of interest transactions, loans to or guarantees for directors and officers or unlawful distributions.

9. AMENDMENTS. The corporation may amend these Restated Articles of Incorporation in a manner authorized by law at the time of the amendment.

10. REFERENCES. All general and specific references to the Internal Revenue Code shall be deemed to refer to the Internal Revenue Code of 1986, as now in force and effect or later amended, or the corresponding provision or provisions of any future United States internal revenue laws. Similarly, all general and specific references to the laws of the State of Montana shall be deemed to refer to the laws of the State of Montana as now in force and effect or later amended.

11. **SUPERSEDED.** These Restated Articles of Incorporation supersede the heretofore existing Articles of Incorporation and any and all amendments thereto.

Dated effective the 1st day of January, 2011.

FOUNDATION FOR COMMUNITY VITALITY, A
MONTANA NONPROFIT CORPORATION

BY: Harvey Stewart
HARVEY STEWART, PRESIDENT

CONSENT

The undersigned hereby accepts the appointment as the registered agent of FOUNDATION FOR COMMUNITY VITALITY, a Montana nonprofit corporation.

Dated effective the 1st day of January, 2011.

Timothy Leuthold
TIMOTHY LEUTHOLD

RESTATED BYLAWS
OF
FOUNDATION FOR COMMUNITY VITALITY

ARTICLE I
CORPORATION OFFICES

1.01 Principal Office. The principal office of Foundation for Community Vitality (the "Corporation") shall be located in Billings, Montana. The Corporation may have such other offices as the Board of Directors of the Corporation (the "Board") may determine from time to time

1.02 Registered Office. The address of the registered office of the Corporation 401 North 31st Street, Suite 700, Billings, Montana 59101. The registered office of the Corporation required by the Montana Nonprofit Corporation Act to be maintained in the State of Montana may be, but need not be, identical with the principal office in the State of Montana and the address of the registered office and registered agent may be changed from time to time by the Board.

ARTICLE II
BOARD OF DIRECTORS

2.01 Management by Board of Directors. Except as otherwise provided by law, by the Articles of Incorporation or these Bylaws, the business and affairs of the Corporation shall be managed by its Board.

2.02 Number of Directors.

(a) **Number.** The number of Directors of the Corporation (the "Directors") shall be fixed from time to time by action of the Board and shall consist of not less than three (3) and not more than five (5). No decrease in the number of Directors shall have the effect of shortening the term of any incumbent Director.

(b) **Changes.** The number of Directors may be increased or decreased by a majority vote of Directors at any meeting at which there is a quorum but shall not consist of less than three (3) Directors at any time.

2.03 Director Terms.

(a) **Years.** Each Director shall hold office for a term of three (3) years beginning effective on June 1 of the year in which each Director is elected and until his or her successor is duly elected and qualified, unless the Director sooner resigns or is removed as provided in these Bylaws.

(b) Staggered Terms. The terms of the Directors shall be staggered so that approximately one-third of the Directors shall be elected each year.

(c) Term Limits. There shall be no term limits for Directors.

2.04 Election of Directors.

(a) Election Process. Any Director may present a nominee or nominees for each vacant or expired Director position to the Board.

(b) Vote for Specific Nominees. The Board may vote on each nominee, on a slate of nominees or by using any combination thereof. The vote may be conducted in any reasonable manner. If any Director objects to voting for more than one Director position at a time using a slate of nominees, the vote shall be conducted on each Director position, individually.

(c) Existing Directors. Existing directors who are nominated for an additional term shall not vote on his or her Director position.

(d) Majority Vote. A majority vote of a quorum of Directors is sufficient to elect a Director, subject to the above procedures.

2.05 Qualifications for Directors.

(a) Overall Qualifications. All directors of the Corporation must be committed to the Mission, Vision, Values and Principles of the Corporation and must be willing to devote the necessary time and energy for self-education, corporate functions and other actions necessary to fulfill this commitment and to fulfill all duties of Directors set forth in the Articles of Incorporation of the Corporation, these Bylaws and the Montana Nonprofit Corporation Act. Directors have a fiduciary duty to the Corporation and shall make all decisions in a manner that are in the best interests of the Corporation. Directors shall not advocate or act in the best interests of any person or group unless it also serves the best interests of the Corporation.

(b) Residency. Directors need not be residents of the State of Montana.

ARTICLE III BOARD MEETINGS

3.01 Regular Meetings. A regular meeting of the Board shall be held the last Friday of the fifth month after the close of the Corporation's fiscal year in each year, at the hour of 10:00 o'clock a.m. unless otherwise notified as provided in these Bylaws. If the day fixed for the annual meeting is a legal holiday in the State of Montana, the meeting shall be held on the next succeeding business day. The Board may provide, by resolution, the time and place, either within or without the State of Montana, for the holding of additional regular meetings without other notice than such resolution.

3.02 Special Meetings. Special meetings of the Board may be called by the President or any Director. The person or persons calling special meetings of the Board may fix any date, time and place, either within or without the State of Montana, for holding of any special meeting of the Board.

3.03 Notice of Special Meeting. Notice of any special meeting shall be given at least three (3) days previously thereto by written notice delivered personally, by mail, by electronic mail ("e-mail"), or by facsimile transmission to each Director at his or her business, residential, or e-mail address or to his or her facsimile transmission number. If mailed, such notice shall be deemed to be given when deposited in the United States mail so addressed, with postage prepaid. If given by facsimile transmission or e-mail, such notice shall be deemed given when transmitted to a facsimile transmission number or e-mail address provided to the Secretary of the Corporation by such Director. Any Director may waive notice of any meeting before or after a meeting by written notice delivered to the Secretary of the Corporation. The attendance of a Director at a meeting shall constitute a waiver of notice of such meeting, except when a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any special meeting of the Board need be specified in the notice or waiver of notice of such meeting.

3.04 Additional Notice for Certain Board Actions. In each of the following situations, Board action may be taken only after each Director has been given at least seven (7) days written notice that such matter will be voted upon at the Board meeting unless such notice is waived as provided by these Bylaws:

- (a) removal of a Director;
- (b) approval of an amendment to or restatement of the Articles of Incorporation of the Corporation or these Bylaws;
- (c) approval of a plan of merger or consolidation involving the Corporation;
- (d) approval of the sale, lease or disposition of substantially all of the Corporation's assets; or
- (e) approval of the dissolution or liquidation of the Corporation.

3.05 Quorum.

(a) **Initial Number.** A majority of the Directors in office immediately before a meeting begins shall constitute a quorum for the transaction of business at any meeting of the Board, but if less than such majority is present at a meeting, a majority of the Directors present may adjourn the meeting from time to time without further notice.

(b) Subsequent Decline. If, during a meeting, a Director or Directors leave the meeting so that less than a majority of the Directors are present at the meeting, the remaining Directors may not transact any further business of the Board, but may adjourn the meeting without further notice.

3.06 Reimbursement for Board Meeting Expenses. By authorization of the Board, a Director may be reimbursed for expenses paid by such Director related to attendance of a meeting of the Board. No such payment shall preclude any Director from serving the Corporation in any other capacity and receiving compensation for such service

ARTICLE IV BOARD ACTIONS

4.01 Manner of Acting. Unless otherwise provided by these Bylaws or the Montana Nonprofit Corporation Act, the act of the majority of the Directors present at a meeting, either in person or by means of other communication as described in Article 4.04, at which a quorum is present shall be the act of the Board.

4.02 Votes. Each director shall have one vote. Directors shall not vote or sign directors' resolutions by proxy.

4.03 Proxy. Directors shall not vote or sign Board resolutions by proxy.

4.04 Communications. Any and all Directors may participate in a regular or special meeting by, or through, the use of any means of communication by which all Directors participating may simultaneously hear each other during the meeting. A Director participating in a meeting by this means is considered to be present in person at the meeting.

4.05 Written Consent. Any action required or permitted to be taken at a meeting of the Board may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the Directors entitled to vote with respect to the subject matter thereof. Such consent shall have the same effect as a unanimous vote. A Director's consent may be temporarily evidenced by facsimile transmission or e-mail of such consent provided the original copy of such consent is mailed contemporaneously to the Secretary or Assistant Secretary of the Corporation.

4.06 Presumption of Assent. A Director of the Corporation who is present at a meeting of the Board at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless such Director's dissent shall be entered in the minutes of the meeting or unless a written dissent to such action is filed with the person acting as the secretary of the meeting before the adjournment thereof or unless such dissent is forwarded by registered mail to the Secretary or Assistant Secretary of the Corporation immediately after the adjournment of the meeting. Such right to dissent shall not apply to a Director who voted in favor of such action.

ARTICLE V
VACANCIES AND REMOVAL OF DIRECTORS

5.01 Vacancies. Any vacancy of a Director position shall be filled by the Board as provided in these Bylaws. A Director elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office. A reduction in the authorized number of Directors shall not serve to disenfranchise any Director prior to the expiration of the term for which he or she was elected.

5.02 Resignation. Any Director may resign at any time by giving written notice to the President or the Secretary of the Corporation. Such resignation, which may or may not be made contingent on formal acceptance, shall take effect on the date of receipt of the written notice or at any later time specified therein. If a resignation is effective at a later date, the Board may fill the pending vacancy provided that the successor does not take office until the effective date.

5.03 Removal. Any Director may be removed, with or without cause, if a majority of the Directors then in office present at a duly constituted meeting of which notice has been given as required by Article 3.04. Removal is effective only if it occurs at a meeting called for that purpose. Notice must be sent to all Directors that a purpose of the meeting is removal.

ARTICLE VI
OFFICERS

6.01 Required and Permissible Officers. The officers of the Corporation shall include a President, a Secretary and a Treasurer. In the discretion of the Board, it shall be permissible to elect a chairman of the board, one or more vice presidents, assistant secretaries and assistant treasurers. Any two or more offices may be held by the same person. Such other officers and assistant officers and agents as may be deemed necessary may be elected or appointed by the Board.

6.02 Election and Term of Office. The officers of the Corporation shall be elected annually by the Board at the regular meeting of the Board. If the election of officers shall not be held at such meeting, such election shall be held as soon thereafter as is convenient. Each officer shall hold office until a successor is duly elected or until the officer's death, resignation or removal. The officers shall have such duties, in addition to those expressed herein, as the Board shall specify from time to time.

6.03 Removal. Any officer or agent elected or appointed by the Board may be removed at any time, with or without cause, by the Board.

6.04 Vacancies. A vacancy in any office because of death, resignation, removal or otherwise, may be filled by the Board for the unexpired portion of the term.

6.05 President. The President shall be the principal executive officer of the Corporation and, subject to the control of the Board, shall, in general, supervise and control all of

the business and affairs of the Corporation. The President may sign any deeds, mortgages, bonds, contracts, or other instruments, except in cases where the signing and execution thereof shall be expressly delegated by the Board or by these Bylaws to some other officer or agent of the Corporation, or shall be required by law to be otherwise signed or executed, and in general shall perform all duties incident to the office of President.

6.06 Chairman of the Board of Directors. When there is a Chairman of the Board present, the Chairman shall preside at all meetings of the Directors.

6.07 The Vice Presidents. In the absence of the President or in the event of the President's death, inability or refusal to act, the vice president (or if there is more than one vice president, the vice presidents in the order designated at the time of their election, or in the absence of any designation, then in the order of their election) shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President. Any vice president shall perform such other duties as from time to time may be assigned by the President.

6.08 The Secretary. The Secretary shall provide for the keeping of the minutes of all meetings of the Board, shall send or cause to be sent appropriate notices and agendas for all meeting of the Board, shall act as custodian of the corporate records and reports of the Corporation, and shall, in general, perform or cause to be performed all duties incident to the office of Secretary and such other duties as from time to time may be assigned by the President.

6.09 Treasurer. The Treasurer shall cause to be kept correct and accurate accounts of the property and financial transactions of the Corporation and, in general, perform or cause to be performed all duties incident to the office of Treasurer and such other duties as from time to time may be assigned by the President.

6.10 Assistant Secretaries and Assistant Treasurers. The assistant secretary and assistant treasurer, if any, in general, shall perform such duties as shall be assigned to them by the Secretary or the Treasurer, respectively, or by the President.

6.11 Salaries. The salaries of the officers shall be fixed from time to time by the Board and no officer shall be prevented from receiving a salary by reason of the fact that the officer is also a Director of the Corporation.

6.12 Resignation. An officer may resign at any time by giving written notice to the Board. Such resignation, which may or may not be made contingent on formal acceptance, shall take effect on the date of receipt of the written notice or at any later time specified therein. If a resignation is effective at a later date, the Board may fill the pending vacancy provided that the successor does not take office until the effective date.

ARTICLE VII
CONTRACTS, LOANS, CHECKS AND DEPOSITS

7.01 Contracts. The Board may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

7.02 Loans. No loans shall be contracted on behalf of the Corporation and no evidence of indebtedness shall be issued in the name of the Corporation unless authorized by a resolution of the Board. Such authority may be general or confined to specific instances.

7.03 Checks, Drafts, etc. All checks, drafts or other orders for the payment of money, notes or other evidence of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers or agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board.

7.04 Deposits. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board may select.

ARTICLE VIII
**INDEMNIFICATION OF DIRECTORS,
OFFICERS, AGENTS AND EMPLOYEES**

8.01 Indemnification of Directors.

(a) **Indemnification.** The Corporation shall indemnify a Director if a determination has been made in accordance with the procedures set forth in the Montana Nonprofit Corporation Act that the Director met the standard of conduct set forth in Article 8.01(b) below and payment has been authorized in accordance with the procedures set forth in the Montana Nonprofit Corporation Act based on a conclusion that the expenses are reasonable, the Corporation has the financial ability to make the payment, and the financial resources of the Corporation should be devoted to this use rather than some other use by the Corporation.

(b) **Standard of Conduct.** A Director may be indemnified hereunder if:

- (i) such Director engaged in good faith conduct;
- (ii) such Director reasonably believed:

a. in the case of conduct in such Director's official capacity with the Corporation, that the conduct was in the Corporation's best interests;

b. in all other cases, that the conduct was at least not opposed to the Corporation's best interests; and

(iii) in the case of any criminal proceeding, such Director had no reasonable cause to believe the conduct was unlawful.

The Corporation shall not indemnify a Director (1) in connection with a proceeding by or in the right of the Corporation in which such Director was adjudged liable to the Corporation; or (2) in connection with any other proceeding charging improper personal benefit to such Director, whether or not involving action in such Director's official capacity, in which such Director was adjudged liable on the basis that personal benefit was improperly received by such Director.

8.02 Advance Expenses for Directors. If a determination is made, following the procedures of the Montana Nonprofit Corporation Act that the Director has met the following requirements and if an authorization of payment is made, following the procedures and standards set forth in the Montana Nonprofit Corporation Act then the Corporation shall pay for or reimburse the reasonable expenses incurred by such Director who is a party to a proceeding in advance of final disposition of the proceeding if:

(a) such Director furnished the Corporation a written affirmation of his or her good faith belief that he or she has met the standard of conduct described in Article 8.01(b);

(b) such Director furnishes the Corporation a written undertaking, executed personally or on his or her behalf, to repay the advance if it is ultimately determined that he or she did not meet the standard of conduct (which undertaking must be an unlimited general obligation of the director but need not be secured and may be accepted without reference to financial ability to make repayment); and

(c) a determination is made that the facts then known to those making the determination would not preclude indemnification under these Bylaws or the provisions of the Montana Nonprofit Corporation Act.

8.03 Indemnification of Officers, Agents and Employees Who Are Not Directors. The Board may indemnify and advance expenses to any officer, employee, or agent of the Corporation, who is not a Director of the Corporation to any extent consistent with public policy as determined by the general or specific action of the Board.

8.04 Mandatory Indemnification. Notwithstanding any other provisions of these Bylaws, the Corporation shall indemnify a Director who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which the Director was a party because such Director is or was a Director, against reasonable expenses actually incurred by such Director in connection with the proceeding.

8.05 Insurance. The Corporation may purchase and maintain insurance on behalf of an individual who is or was a Director, officer, employee, or agent of the Corporation or who, while a Director, officer, employee, or agent of the Corporation, is or was serving at the request

of the Corporation as a Director, officer, partner, trustee, manager, employee, or agent of another foreign or domestic business or nonprofit corporation, partnership, limited liability company, joint venture, trust, employee benefit plan, or other enterprise against any liability asserted against, or incurred by, the individual in that capacity or arising from the individual's status as a Director, officer, employee, or agent, whether or not the Corporation would have power to indemnify the individual against the same liability.

ARTICLE IX MISCELLANEOUS

9.01 Amending Bylaws. These Bylaws may only be amended, repealed or restated upon a two-thirds vote of those Directors of the Corporation present at a duly constituted meeting of the Board at which is present a quorum of the Board. Notice must be given as provided in Article 3.04.

9.02 Books and Records. The Corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of its Board.

9.03 Fiscal Year. The fiscal year of the Corporation shall begin on January 1 and end on December 31 of each year.

9.04 Investments. The Corporation shall have the right to retain all or any part of any securities or property acquired by it in whatever manner, and to invest and reinvest any funds held by it, according to the judgment of the Board, without being restricted to the class of investments which a director is or may hereafter be permitted by law to make or any similar restriction; provided, however, that no action shall be taken by or on behalf of the Corporation if such action is a prohibited transaction or would result in the denial of the tax exemption under Section 501(c)(3) of the Internal Revenue Code and its Regulations as they now exist, or as they may hereafter be amended. Additionally, the Board may receive property subject to gift instruments or instruments of donor intent as provided in Uniform Prudent Management of Institutional Funds Act under Title 72, Chapter 30 of the Montana Code Annotated.

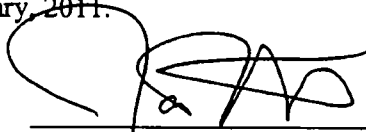
9.05 Exempt Activities. Notwithstanding any other provision of these Bylaws, no Director, officer, employee, or representative of this Corporation shall take any action or carry on any activity by or on behalf of the Corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code and its Regulations as they now exist or as they may hereafter be amended, or by an organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as they now exist or as they may hereafter be amended.

CERTIFICATE OF ADOPTION OF RESTATED BYLAWS

We, the undersigned, a majority of the Directors and Secretary of the Corporation, do hereby certify that the above and foregoing Bylaws of the Corporation were adopted and the

same do now constitute the Bylaws of the Corporation, inclusive of all previously adopted Bylaws and amendments.

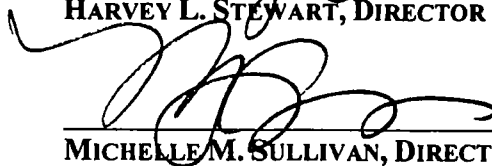
Dated effective the 1st day of January, 2011.



JAMES R. SCOTT, DIRECTOR



HARVEY L. STEWART, DIRECTOR



MICHELLE M. SULLIVAN, DIRECTOR

ATTEST:



MICHELLE M. SULLIVAN, SECRETARY