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**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except 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  
**2011**  
Open to Public Inspection

**A For the 2011 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**  
**PENNSYLVANIA LAND TRUST ASSOCIATION**  
 Doing Business As  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**105 LOCUST STREET**  
 City or town state or country, and ZIP + 4  
**HARRISBURG PA 17101-1453**

**D Employer identification number**  
**23-2789029**

**E Telephone number**  
**717-230-8560**

**F Name and address of principal officer**  
**ANDREW LOZA**  
**105 LOCUST ST STE 300**  
**HARRISBURG PA 17101**

**G Gross receipts \$** **527,911**

**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)

**I Tax-exempt status** ☒ 501(c)(3) ☐ 501(c) ( ) (insert no ) ☐ 4947(a)(1) or ☐ 527

**J Website** **WWW.CONSERVELAND.ORG**

**K Form of organization** ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L Year of formation** **1995** **M State of legal domicile** **PA**

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities  
**SEE SCHEDULE O**

**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** **11**

**4** Number of independent voting members of the governing body (Part VI, line 1b) **4** **11**

**5** Total number of individuals employed in calendar year 2011 (Part V, line 2a) **5** **3**

**6** Total number of volunteers (estimate if necessary) **6** **30**

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

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

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>440,732</b>	<b>493,984</b>
<b>9</b> Program service revenue (Part VIII, line 2g)	<b>51,830</b>	<b>32,984</b>
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>1,043</b>	<b>943</b>
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0</b>	<b>0</b>
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>493,605</b>	<b>527,911</b>
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>96,173</b>	<b>63,190</b>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>	<b>0</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>225,283</b>	<b>245,000</b>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>	<b>0</b>
<b>b</b> Total fundraising expenses (Part IX, column (C), line 25) <b>10,423</b>		
<b>17</b> Other expenses (Part IX, column (A), lines 11f-11d, 11f-24e)	<b>299,233</b>	<b>180,290</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>620,689</b>	<b>488,480</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-127,084</b>	<b>39,431</b>
<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>516,565</b>	<b>End of Year</b> <b>396,871</b>
<b>21</b> Total liabilities (Part X, line 26)	<b>171,586</b>	<b>12,461</b>
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>344,979</b>	<b>384,410</b>

**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: *John Conner* Date: **9/29/12**  
 Type or print name and title: **John Conner, Treasurer**

**Paid Preparer Use Only**  
 Preparer's name: **DANIEL S. BERGER** Preparer's signature: *Daniel Berger* Date: **9/29/12** Check ☐ if self-employed PTIN: **P01063674**  
 Firm's name: **HAMILTON & MUSSER, PC, CPAS** Firm's EIN: **23-2213999**  
 Firm's address: **176 CUMBERLAND PARKWAY**  
**MECHANICSBURG, PA 17055** Phone no: **717-697-3888**

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

For Paperwork Reduction Act Notice, see the separate instructions.

**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:**SEE SCHEDULE O****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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ **257,154** including grants of \$ **63,190** ) (Revenue \$ )  
**TECHNICAL ASSISTANCE -- ASSIST CHARITABLE CONSERVATION ORGANIZATIONS AND GOVERNMENT IN IMPROVING THE QUALITY AND INCREASING THE QUANTITY OF LAND CONSERVATION WORK. TECHNICAL ASSISTANCE PROVIDED BY PHONE, EMAIL AND IN PERSON. TECHNICAL GUIDANCE PREPARED ON DOZENS OF CONSERVATION TOPICS. CONSERVATIONTOOLS.ORG WEBSITE EXPANDED. GRANTS AWARDED TO CONSERVATION ORGANIZATIONS IN SUPPORT OF LAND CONSERVATION PROJECTS AND ORGANIZATIONAL IMPROVEMENT.**

**4b** (Code: ) (Expenses \$ **136,039** including grants of \$ ) (Revenue \$ )  
**OUTREACH AND EDUCATION -- REACH OUT TO AND EDUCATE THE PUBLIC ON CONSERVATION. CONTENT WAS EXPANDED AT CONSERVELAND.ORG AND PALTA'S OTHER WEBSITES. PUBLICATIONS, INCLUDING IN THEIR OWN WORDS AND CONSERVELAND, WERE DISTRIBUTED IN PRINT AND DIGITAL EDITIONS. PRESENTATIONS WERE MADE TO A VARIETY OF AUDIENCES.**

**4c** (Code: ) (Expenses \$ **91,430** including grants of \$ ) (Revenue \$ )  
**PENNSYLVANIA LAND CONSERVATION CONFERENCE, SEMINARS, ROUNDTABLES AND OTHER GATHERINGS -- PROVIDE TRAINING AND IMPROVE COMMUNICATIONS AND COOPERATION AMONGST THOSE CONSERVING LAND FOR THE PUBLIC GOOD.**

**4d** Other program services (Describe in Schedule O )(Expenses \$ **34,420** including grants of \$ ) (Revenue \$ )**4e** Total program service expenses **519,043**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<b>X</b>	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<b>X</b>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	<b>X</b>	
<b>5</b> 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? If "Yes," complete Schedule C, Part III		<b>X</b>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<b>X</b>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
<b>9</b> Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		<b>X</b>
<b>11</b> 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		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI		<b>X</b>
<b>b</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? If "Yes," complete Schedule D, Part VII		<b>X</b>
<b>c</b> 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? If "Yes," complete Schedule D, Part VIII		<b>X</b>
<b>d</b> 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? If "Yes," complete Schedule D, Part IX		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>X</b>	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		<b>X</b>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	<b>X</b>	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		<b>X</b>
<b>17</b> 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? If "Yes," complete Schedule G, Part I (see instructions)		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		<b>X</b>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules (continued)**

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

**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
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	<b>1a</b>	<b>4</b>
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	<b>1b</b>	<b>0</b>
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	<b>X</b>
<b>2a</b>	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.	<b>2a</b>	<b>3</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	<b>2b</b>	<b>X</b>
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country: <b>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>	<b>5a</b>	<b>X</b>
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5b</b>	<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5c</b>	
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>6a</b>	<b>X</b>
<b>6a</b>	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?	<b>6b</b>	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>7a</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		<b>7b</b>	
<b>a</b>	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?	<b>7c</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7d</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7e</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.	<b>7f</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7g</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7h</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>8</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>9a</b>	
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b>	Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>9b</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		<b>10a</b>	
<b>a</b>	Did the organization make any taxable distributions under section 4966?	<b>10b</b>	
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	<b>11a</b>	
<b>10 Section 501(c)(7) organizations.</b>	Enter:	<b>11b</b>	
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12.	<b>12a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	<b>12b</b>	
<b>11 Section 501(c)(12) organizations.</b>	Enter:	<b>13a</b>	
<b>a</b>	Gross income from members or shareholders.	<b>13b</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>13c</b>	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b>	Is the organization filing Form 990 in lieu of Form 1041?	<b>14a</b>	<b>X</b>
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>14b</b>	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</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.		
<b>c</b>	Enter the amount of reserves on hand.		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

**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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent.		
<b>2</b>	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?		<b>X</b>
<b>3</b>	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?		<b>X</b>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
<b>6</b>	Did the organization have members or stockholders?	<b>X</b>	
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>X</b>	
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<b>X</b>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	<b>X</b>	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	<b>X</b>	
<b>9</b>	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.		<b>X</b>

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		<b>X</b>
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		<b>X</b>
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13.	<b>X</b>	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>X</b>	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	<b>X</b>	
<b>13</b>	Did the organization have a written whistleblower policy?	<b>X</b>	
<b>14</b>	Did the organization have a written document retention and destruction policy?	<b>X</b>	
<b>15</b>	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?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	<b>X</b>	
<b>15b</b>	Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		<b>X</b>
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<b>X</b>
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **PA**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☒ Another's website ☒ Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization **ANDREW LOZA 105 LOCUST STREET HARRISBURG PA 17101 717-230-8560**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check 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 organizations 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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RENEE CAREY SECRETARY	1.00	X		X				0	0	0
(2) RALPH GOODNO DIRECTOR	0.50	X						0	0	0
(3) MOLLY MORRISON DIRECTOR	0.50	X						0	0	0
(4) SHERRI EVANS-STANTON PRESIDENT	1.00	X		X				0	0	0
(5) TOM SAUNDERS VICE PRESIDENT	0.50	X		X				0	0	0
(6) KIM MURPHY DIRECTOR	0.50	X						0	0	0
(7) DAVID HESS DIRECTOR	0.50	X						0	0	0
(8) CHRIS KOCHER DIRECTOR	0.50	X						0	0	0
(9) STEVE SCHIFFMAN DIRECTOR	0.50	X						0	0	0
(10) PAUL LUMIA DIRECTOR	0.50	X						0	0	0
(11) JOHN CONNER TREASURER	1.00	X		X				0	0	0
(12) ANDREW LOZA EXECUTIVE DIRECTOR	40.00			X				97,900	0	19,000
(13)										
(14)										



**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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>								<b>97,900</b>		<b>19,000</b>
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>97,900</b>		<b>19,000</b>

**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
- 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
- 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

	Yes	No
<b>3</b>		<b>X</b>
<b>4</b>		<b>X</b>
<b>5</b>		<b>X</b>

**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. Report compensation for the calendar year ending with or within the organization's tax year

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

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

**Part 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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>	23,140			
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>	287,966			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	182,878			
	<b>g</b> Noncash contributions included in lines 1a-1f \$		18,501			
	<b>h</b> Total. Add lines 1a-1f		493,984			
<b>Program Service Revenue</b>		<b>Busn. Code</b>				
	<b>2a</b> CONFERENCE FEES		32,984	32,984		
	<b>b</b>					
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g</b> Total. Add lines 2a-2f		32,984			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		943	943		
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
		(i) Real	(ii) Personal			
	<b>6a</b> Gross rents					
	<b>b</b> Less rental exps					
	<b>c</b> Rental inc or (loss)					
	<b>d</b> Net rental income or (loss)					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	<b>b</b> Less cost or other basis & sales exps					
	<b>c</b> Gain or (loss)					
	<b>d</b> Net gain or (loss)					
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	<b>a</b>				
	<b>b</b> Less direct expenses	<b>b</b>				
	<b>c</b> Net income or (loss) from fundraising events					
	<b>9a</b> Gross income from gaming activities See Part IV, line 19	<b>a</b>				
	<b>b</b> Less direct expenses	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities					
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b>					
<b>b</b> Less cost of goods sold	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Busn. Code</b>				
<b>11a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e</b> Total. Add lines 11a-11d						
<b>12</b> Total revenue. See instructions			527,911	33,927	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).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S. See Part IV, line 21	63,190	63,190		
2 Grants and other assistance to individuals in the U S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	116,900	105,745	6,995	4,160
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	89,294	80,774	5,343	3,177
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	24,032	21,739	1,438	855
10 Payroll taxes	14,774	13,364	884	526
11 Fees for services (non-employees)				
a Management				
b Legal	125	125		
c Accounting	4,105		4,105	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	81,857	81,810		47
12 Advertising and promotion				
13 Office expenses	12,611	11,484	308	819
14 Information technology	17,488	17,350	104	34
15 Royalties				
16 Occupancy	5,580	4,954	431	195
17 Travel	2,446	2,348		98
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	48,775	48,205	85	485
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	2,214		2,214	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS	1,969	1,920	49	
b SUPPLIES	1,113	1,050	43	20
c EQUIPMENT	837	815	15	7
d GOVERNMENT FEES	590	400	190	
e All other expenses	580	580		
25 Total functional expenses. Add lines 1 through 24e	488,480	455,853	22,204	10,423
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest bearing		1	
	2 Savings and temporary cash investments	399,175	2	375,304
	3 Pledges and grants receivable, net	113,179	3	17,401
	4 Accounts receivable, net		4	
	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		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,101	9	3,949
	10a Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D.	10a		
	b Less accumulated depreciation	10b	10c	
	11 Investments—publicly traded securities	110	11	217
	12 Investments—other securities. See Part IV, line 11.		12	
	13 Investments—program-related. See Part IV, line 11.		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11.		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34).	516,565	16	396,871	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	15,000	17	
	18 Grants payable		18	
	19 Deferred revenue	147,599	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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.	8,987	25	12,461
	26 <b>Total liabilities.</b> Add lines 17 through 25.	171,586	26	12,461
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets	310,335	27	334,258
	28 Temporarily restricted net assets	34,644	28	50,152
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 <b>Total net assets or fund balances</b>	344,979	33	384,410	
34 <b>Total liabilities and net assets/fund balances</b>	516,565	34	396,871	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>527,911</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>488,480</b>
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	<b>39,431</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	<b>344,979</b>
<b>5</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>5</b>	
<b>6</b>	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	<b>6</b>	<b>384,410</b>

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII ☐

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ 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?
- b** Were the organization's financial statements audited by an independent accountant?
- 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
- 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  
☒ Separate basis ☐ Consolidated basis ☐ 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?
- 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

	Yes	No
<b>2a</b>		<b>X</b>
<b>2b</b>	<b>X</b>	
<b>2c</b>	<b>X</b>	
<b>3a</b>		
<b>3b</b>		

Form **990** (2011)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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

**2011**

Open to Public  
Inspection

Employer identification number  
**23-2789029**

**PENNSYLVANIA LAND TRUST ASSOCIATION**

**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)		
11g(ii)		
11g(iii)		

(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)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2011

**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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	680,637	416,119	698,270	430,935	493,984	2,719,945
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	680,637	416,119	698,270	430,935	493,984	2,719,945
<b>5</b> 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)						671,186
<b>6 Public support.</b> Subtract line 5 from line 4						2,048,759

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>7</b> Amounts from line 4	680,637	416,119	698,270	430,935	493,984	2,719,945
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	12,388	3,866	2,512	1,043	943	20,752
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						2,740,697
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	33,927
<b>13 First five years.</b> 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 <b>stop here</b> ► <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	74.75%
<b>15</b> Public support percentage from 2010 Schedule A, Part II, line 14	<b>15</b>	81.37%
<b>16a 33 1/3% support test—2011.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2010.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2011.</b> 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 <b>stop here.</b> 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>b 10%-facts-and-circumstances test—2010.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First five years.</b> 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 <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2010 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests—2011.** 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—2010.** 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).

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**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**  
▶ **See separate instructions.**

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

**If the organization answered "Yes" to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

**If the organization answered "Yes" to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

**If the organization answered "Yes" to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization

**PENNSYLVANIA LAND TRUST ASSOCIATION**

Employer identification number

**23-2789029**

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ▶ \$
- 3 Volunteer hours

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)		2,898													
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)		2,659													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)		5,557													
<b>d</b> Other exempt purpose expenditures		482,923													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)		488,480													
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns		97,696													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)		24,424													
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-		0													
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-		0													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
<b>2a</b> Lobbying nontaxable amount	111,102	108,960	118,103	97,696	435,861
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					653,792
<b>c</b> Total lobbying expenditures	69	17,090	9,550	5,557	32,266
<b>d</b> Grassroots nontaxable amount	27,775	27,240	29,526	24,424	108,965
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					163,448
<b>f</b> Grassroots lobbying expenditures	69	9,907	5,095	2,898	17,969

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

**1** During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

**a** Volunteers?

**b** Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?

**c** Media advertisements?

**d** Mailings to members, legislators, or the public?

**e** Publications, or published or broadcast statements?

**f** Grants to other organizations for lobbying purposes?

**g** Direct contact with legislators, their staffs, government officials, or a legislative body?

**h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?

**i** Other activities?

**j** Total. Add lines 1c through 1i.

**2a** Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?

**b** If "Yes," enter the amount of any tax incurred under section 4912.

**c** If "Yes," enter the amount of any tax incurred by organization managers under section 4912.

**d** If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

**1** Were substantially all (90% or more) dues received nondeductible by members?

**2** Did the organization make only in-house lobbying expenditures of \$2,000 or less?

**3** Did the organization agree to carry over lobbying and political expenditures from the prior year?

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) if Part III-A, line 3, is answered "Yes."**

**1** Dues, assessments and similar amounts from members

**2** Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).

**a** Current year

**b** Carryover from last year

**c** Total

**3** Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues

**4** If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?

**5** Taxable amount of lobbying and political expenditures (see instructions)

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A, and Part II-B, line

**1** Also, complete this part for any additional information

**Part IV** Supplemental Information (continued)

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**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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2011****Open to Public  
Inspection**

Name of the organization

**PENNSYLVANIA LAND TRUST ASSOCIATION**

Employer identification number

**23-2789029****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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  
☐ b Scholarly research  
☐ c Preservation for future generations  
☐ d Loan or exchange programs  
☐ e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV 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	
1d	
1e	
1f	

- c Beginning balance  
 d Additions during the year  
 e Distributions during the year  
 f Ending balance

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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ %  
 b Permanent endowment ▶ %  
 c Temporarily restricted endowment ▶ %

The percentages in lines 2a, 2b, and 2c should equal 100%

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

- (i) unrelated organizations  
 (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
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 property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

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

**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		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 12 ) ▶**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 13 ) ▶**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 15 ) ▶**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>ACCRUED EXPENSES</b>	<b>12,461</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 ) ▶	<b>12,461</b>

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**

<b>1</b>	Total revenue (Form 990, Part VIII, column (A), line 12)	<b>1</b>	<b>527,911</b>
<b>2</b>	Total expenses (Form 990, Part IX, column (A), line 25)	<b>2</b>	<b>488,480</b>
<b>3</b>	Excess or (deficit) for the year Subtract line 2 from line 1	<b>3</b>	<b>39,431</b>
<b>4</b>	Net unrealized gains (losses) on investments	<b>4</b>	
<b>5</b>	Donated services and use of facilities	<b>5</b>	
<b>6</b>	Investment expenses	<b>6</b>	
<b>7</b>	Prior period adjustments	<b>7</b>	
<b>8</b>	Other (Describe in Part XIV )	<b>8</b>	
<b>9</b>	Total adjustments (net) Add lines 4 through 8	<b>9</b>	
<b>10</b>	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	<b>10</b>	<b>39,431</b>

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	<b>527,911</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIV )	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	<b>527,911</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIV )	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 )	<b>5</b>	<b>527,911</b>

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	<b>488,480</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIV )	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	<b>488,480</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIV )	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 )	<b>5</b>	<b>488,480</b>

**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)

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**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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

**2011**

**Open to Public  
Inspection**

Name of the organization

PENNSYLVANIA LAND TRUST ASSOCIATION

Employer identification number

23-2789029

**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?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

☒ Yes ☐ No

**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)	ALLEGHENY LAND TRUST 409 BROAD STREET SEWICKLEY PA 15143	25-1718611	501C3	6,000				ASSISTANCE
(2)	CHESTNUT HILL HISTORICAL SOCIETY 8708 GERMANTOWN AVE PHILADELPHIA PA 19118	23-6430559	501C3	9,362				ASSISTANCE
(3)	CLEARWATER CONSERVANCY 2555 N ATHONTON STREET STATE COLLEGE PA 16803	25-1413990	501C3	7,271				ASSISTANCE
(4)	FARM & NATURAL LANDS TRUST 156 NORTH GEORGE STREET YORK PA 17401	23-2612674	501C3	16,188				ASSISTANCE
(5)	CONSERVATION TRUST 511 KIMBERTON ROAD PHOENIXVILLE PA 19460	23-6429095	501C3	6,000				ASSISTANCE
(6)	LAND CONSERVANCY OF ADAMS COUNTY PO BOX 4584 GETTYSBURG PA 17325	23-2827874	501C3	7,565				ASSISTANCE
(7)	MANADA CONSERVANCY PO BOX 25 HUMMELSTOWN PA 17036	25-1784517	501C3	6,000				ASSISTANCE
(8)								
(9)								

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2011)

DAA

**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						
<b>Part IV</b>	<b>Supplemental Information.</b> Complete this part to provide the information required in Part I, line 2, and any other additional information.					

**SCHEDULE L**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Transactions With Interested Persons**

▶ **Complete if the organization answered**  
"Yes" on Form 990, Part IV, line 26a, 26b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.  
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions**

OMB No 1545-0047

**2011**

Open To Public  
Inspection

**PENNSYLVANIA LAND TRUST ASSOCIATION**

Employer identification number

**23-2789029**

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

▶ \$

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										

**Total** ▶ \$

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org revenues?	
				Yes	No
(1) <b>BRANDYWINE CONSERVANCY</b>	<b>PRESIDENT</b>	<b>1,500</b>	<b>CONTRACTED SERVICES</b>		<b>X</b>
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

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

**SCHEDULE L, PART V - ADDITIONAL INFORMATION**

**SHERRI EVANS-STANTON, A DIRECTOR AND OFFICER OF PALTA, IS A KEY EMPLOYEE OF BRANDYWINE CONSERVANCY.**

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

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

► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

Employer identification number

23-2789029

**PENNSYLVANIA LAND TRUST ASSOCIATION**

**FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES**

THE PENNSYLVANIA LAND TRUST ASSOCIATION SEEKS TO PROTECT PENNSYLVANIA'S SPECIAL PLACES -- THE FARMS, FORESTS, PARKS AND OTHER GREEN SPACES THAT PEOPLE LOVE -- THE PLACES THAT HELP TO ENSURE HEALTHY, PROSPEROUS AND SECURE COMMUNITIES. TO INCREASE THE PACE AND IMPROVE THE QUALITY OF LAND CONSERVATION WORK, PALTA HELPS LAND TRUSTS AND OTHER CONSERVATION PRACTITIONERS IMPROVE THEIR EFFECTIVENESS, BUILDS PUBLIC UNDERSTANDING, AND ADVOCATES FOR BETTER GOVERNMENTAL POLICY.

**FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS**

THE ORGANIZATION HAS 80 MEMBERS. MEMBERS ARE LIMITED TO CHARITABLE ORGANIZATIONS WORKING SUBSTANTIVELY IN THE FIELD OF CONSERVATION FOR THE PUBLIC BENEFIT AND WHO ARE GOVERNED BY UNPAID BOARDS OF DIRECTORS.

**FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS**

THE 80 MEMBER ORGANIZATIONS ELECT THE PENNSYLVANIA LAND TRUST ASSOCIATION'S BOARD OF DIRECTORS.

**FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990**

THE TREASURER REVIEWS THE DRAFT BEFORE THE FORM IS FINALIZED.

**FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY**

THE EXECUTIVE DIRECTOR CONTINUOUSLY MONITORS ACTIVITIES TO ENSURE THAT CONFLICTS ARE AVOIDED, OR IF NOT AVOIDED, ADDRESSED APPROPRIATELY.

Name of the organization

PENNSYLVANIA LAND TRUST ASSOCIATION

Employer identification number

23-2789029

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
IN 2011 THE BOARD OF DIRECTORS MET IN EXECUTIVE SESSION WITHOUT THE  
PRESENCE OF THE EXECUTIVE DIRECTOR. IN SETTING EXECUTIVE DIRECTOR'S  
COMPENSATION FOR THE COMING YEAR, THE BOARD CONSIDERED THE EXECUTIVE  
DIRECTOR'S PERFORMANCE, THE COMPENSATION OF EMPLOYEES OF OTHER  
CONSERVATION-RELATED ORGANIZATIONS, AND THE GENERAL STATE OF THE ECONOMY.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
GENERALLY, THESE DOCUMENTS ARE NOT AVAILABLE TO THE PUBLIC.



**PENNSYLVANIA LAND TRUST ASSOCIATION**  
FINANCIAL STATEMENTS  
FOR THE YEARS ENDED  
DECEMBER 31, 2011 AND 2010  
AND  
INDEPENDENT AUDITOR'S REPORT

**HAMILTON & MUSSER, P.C.**  
*Certified Public Accountants*

**PENNSYLVANIA LAND TRUST ASSOCIATION**

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# HAMILTON & MUSSER, P.C.

*Certified Public Accountants • Consultants to Management*

DAVID A. HAMILTON, CPA  
BARRY E. MUSSER, CPA, CFP®

JAMES A. KRIMMEL, MBA, CPA, CFE  
ROBERT D. MAST, CPA

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Pennsylvania Land Trust Association  
Harrisburg, Pennsylvania

We have audited the accompanying statements of financial position of Pennsylvania Land Trust Association (a nonprofit organization) as of December 31, 2011 and 2010, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pennsylvania Land Trust Association as of December 31, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

June 8, 2012

Mechanicsburg, Pennsylvania

*Hamilton & Musser, P.C.*

*Certified Public Accountants*

**PENNSYLVANIA LAND TRUST ASSOCIATION**

**Statements of Financial Position**

**December 31, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
<b>Assets</b>		
Cash and Cash Equivalents		
Unrestricted	\$ 325,151	\$ 364,531
Temporarily Restricted	50,153	34,644
Investments (Note 2)	217	110
Prepaid Expenses	3,949	4,101
Grants Receivable	<u>17,401</u>	<u>113,179</u>
 Total Assets	 <u>\$ 396,871</u>	 <u>\$ 516,565</u>
 <b>Liabilities</b>		
Accounts Payable	\$ -	\$ 15,000
Accrued Expenses	12,461	8,987
Deferred Grant Income	<u>-</u>	<u>147,599</u>
 Total Liabilities	 <u>12,461</u>	 <u>171,586</u>
 <b>Net Assets</b>		
Unrestricted	334,258	310,335
Temporarily Restricted (Note 3)	<u>50,152</u>	<u>34,644</u>
 Total Net Assets	 <u>384,410</u>	 <u>344,979</u>
 Total Liabilities and Net Assets	 <u>\$ 396,871</u>	 <u>\$ 516,565</u>

The Accompanying Notes are an Integral Part of the Financial Statements

# **PENNSYLVANIA LAND TRUST ASSOCIATION**

## Statements of Activities

For the Years Ended December 31, 2011 and 2010

	2011			2010		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Revenue</b>						
Membership Contributions	\$ 23,140	\$ -	\$ 23,140	\$ 22,485	\$ -	\$ 22,485
Contributions	26,189	138,188	164,377	39,679	46,486	86,165
Contributions In-Kind	18,501	-	18,501	9,797	-	9,797
Grants	287,966	-	287,966	322,285	-	322,285
Conference Fees	32,984	-	32,984	51,830	-	51,830
Investment Income (Note 2)	943	-	943	1,043	-	1,043
Net Assets Released from Restrictions	122,680	(122,680)	-	214,849	(214,849)	-
<b>Total Revenue</b>	<b>512,403</b>	<b>15,508</b>	<b>527,911</b>	<b>661,968</b>	<b>(168,363)</b>	<b>493,605</b>
<b>Expenses</b>						
Program Services						
Outreach and Education	72,849	-	72,849	122,041	-	122,041
Technical Assistance	257,154	-	257,154	301,760	-	301,760
Training	91,430	-	91,430	123,503	-	123,503
Policy	34,420	-	34,420	48,060	-	48,060
Management and General	22,204	-	22,204	18,579	-	18,579
Fundraising	10,423	-	10,423	6,746	-	6,746
<b>Total Expenses</b>	<b>488,480</b>	<b>-</b>	<b>488,480</b>	<b>620,689</b>	<b>-</b>	<b>620,689</b>
<b>Change in Net Assets</b>	<b>23,923</b>	<b>15,508</b>	<b>39,431</b>	<b>41,279</b>	<b>(168,363)</b>	<b>(127,084)</b>
<b>Net Assets, Beginning of Year</b>	<b>310,335</b>	<b>34,644</b>	<b>344,979</b>	<b>269,056</b>	<b>203,007</b>	<b>472,063</b>
<b>Net Assets, End of Year</b>	<b>\$ 334,258</b>	<b>\$ 50,152</b>	<b>\$ 384,410</b>	<b>\$ 310,335</b>	<b>\$ 34,644</b>	<b>\$ 344,979</b>

The Accompanying Notes are an Integral Part of the Financial Statements

**PENNSYLVANIA LAND TRUST ASSOCIATION**

Statements of Cash Flows

For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Cash Flows From Operating Activities.		
Changes in Net Assets	\$ 39,431	\$ (127,084)
Adjustments to Reconcile Changes in Net Assets to		
Net Cash and Cash Equivalents Provided (Used) by Operating Activities:		
Contribution of Noncash Assets	(107)	(105)
Realized Gain on Sale of Investments	-	(11)
(Increase) Decrease in:		
Prepaid Expenses	152	(393)
Grants Receivable	95,778	50,617
Contributions Receivable	-	154,250
Increase (Decrease) in:		
Accounts Payable	(15,000)	5,000
Accrued Expense	3,474	3,270
Deferred Grant Income	<u>(147,599)</u>	<u>(52,401)</u>
Net Cash and Cash Equivalents Provided (Used) by Operating Activities	<u>(23,871)</u>	<u>33,143</u>
Cash Flows From Investing Activities:		
Proceeds from Sale of Investments	<u>-</u>	<u>152</u>
Net Cash and Cash Equivalents Provided by Investing Activities	<u>-</u>	<u>152</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(23,871)	33,295
Cash and Cash Equivalents, Beginning of Year	<u>399,175</u>	<u>365,880</u>
Cash and Cash Equivalents, End of Year	<u>\$ 375,304</u>	<u>\$ 399,175</u>
<u>Supplemental Disclosures:</u>		
Cash Paid for Interest	\$ -	\$ -
Cash Paid for Income Taxes	-	-

The Accompanying Notes are an Integral Part of the Financial Statements

# PENNSYLVANIA LAND TRUST ASSOCIATION

## Notes to Financial Statements

For The Years Ended December 31, 2011 and 2010

### NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

#### **Nature of Activities:**

Pennsylvania Land Trust Association (the Association) is a not-for-profit corporation that seeks to protect Pennsylvania's special places and landscapes for today and for generations to come. To increase the quality and pace of land conservation, the Association helps conservation practitioners improve their effectiveness, builds public understanding, and advocates for better governmental policy. The Association program services in outreach and education, technical assistance, training, and policy focus on supporting the mission of the Association.

#### **Basis of Accounting:**

The Association presents its financial statements on the accrual basis of accounting. Revenues are reported as increases in unrestricted net assets unless the use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Grant revenue represents reimbursement for expenses incurred under the grant and is accrued as earned.

#### **Basis of Presentation:**

Financial statement presentation follows the *Not-for-Profit Entities* topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) which requires the Association to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Accordingly, net asset of the Association and changes therein are classed and reported as follows:

- *Unrestricted Net Assets* – Net assets that are not subject to donor-imposed restrictions. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.
- *Temporarily Restricted Net Assets* – Net assets whose use by the Association is subject to donor-imposed restrictions that can be fulfilled by actions of the Association pursuant to those restrictions or that expire by the passage of time.
- *Permanently Restricted Net Assets* – Net assets subject to donor-imposed restrictions that are to be maintained permanently by the Association. No permanently restricted assets were held during 2011 and 2010 and accordingly, these financial statements do not reflect any activity related to this class of net assets.

#### **Revenue Recognition:**

Contributions received are recorded as increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and/or nature of any donor restrictions

All donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. The Association had no permanently restricted net assets.

**PENNSYLVANIA LAND TRUST ASSOCIATION**

Notes to Financial Statements  
For The Years Ended December 31, 2011 and 2010

**NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Donated Services:**

Donated services are reported as contributions when the services meet the criteria for recognition. Donated services totaling \$18,501 and \$9,797 for the years ended December 31, 2011 and 2010, respectively, have been reflected at fair value in the financial statements. Donated services were provided in the technical assistance program.

**Grant and Contribution Receivables:**

The Association considers all receivables to be fully collectible; accordingly, no allowance for doubtful accounts is required.

**Investments:**

Investments are valued at their fair market values in the Statements of Financial Position.

Fair Value Reporting requires an establishment of a hierarchy that ranks the quality and reliability of inputs, or assumptions, used in the determination of fair value and requires financial assets and liabilities carried at fair value to be classified and disclosed in one of the following three categories:

- Level 1 – Quoted prices in active markets for identical assets and liabilities
- Level 2 – Directly or indirectly observable inputs other than Level 1 quoted prices
- Level 3 – Unobservable inputs not corroborated by market data

For investments that have quoted market prices in active markets, the Association uses the quoted market prices as fair values and includes those investments in Level 1 of the fair value hierarchy. When quoted market prices in active markets are not available, various pricing services are used to determine fair value of investments that are included in Level 2 of the fair value hierarchy. Level 3 represents financial assets whose fair value is determined based upon inputs that are unobservable and include the Association's own determinations of the assumptions that a market participant would use in pricing the asset. The Association considers its investments to be Level 1.

Investment income, including realized and unrealized gains restricted by donors, is reported as an increase in unrestricted net assets if the restrictions are met (either a stipulated time period or a purpose restriction is accomplished) in the reporting period in which the income and gains are recognized.

Investments are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible changes in risks in the near term would materially affect investment assets reported in the Statements of Financial Position and Activities.

**Use of Estimates:**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the statement of financial position dates and the reported amounts of revenues and expenses for the year then ended. Actual results could differ from those estimates.

**Cash and Cash Equivalents:**

For purposes of the Statement of Cash Flows, cash and cash equivalents consist of monies held in checking and certificates of deposits if readily available for current operations.



**PENNSYLVANIA LAND TRUST ASSOCIATION**

Notes to Financial Statements

For The Years Ended December 31, 2011 and 2010

**NOTE 1      NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fixed Assets:**

It is policy of the Association to record purchased fixed assets at cost and donated assets at their fair value at the date of the donation. Depreciation is provided on the straight-line method over the estimated useful lives of the assets.

New acquisitions of fixed assets having a low acquisition cost, or which are not expected to last for more than a year, are expensed in the year of acquisition. Repairs and maintenance charges are capitalized and depreciated when they materially extend the useful life of the related asset.

**Taxation:**

The Association is exempt from Federal Income Tax as provided by Code Section 501(c)(3) of the Internal Revenue Code. Donors are entitled to deductions for Federal Income Tax purposes for contributions made to the Association in accordance with the Internal Revenue Code. Accordingly, no income tax is incurred unless the Association earns income considered to be unrelated business income. The Association conducted no activities which were subject to income taxes.

The Association's applicable federal returns for the years ended December 31, 2008, 2009, 2010, and 2011 are subject to examination by the IRS, generally for three years after being filed.

**Functional Allocation of Expenses:**

The costs to provide the various programs and activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated based on management estimates of time spent and materials used among the programs and supporting services benefited.

**Grant Revenue/Deferred Revenue:**

State grant awards received for specific purposes are recognized as support to the extent of related expenses incurred in compliance with specific restrictions. The unexpended funds are reported as deferred revenue in the Statement of Financial Position.

**NOTE 2      INVESTMENTS**

Investments are presented in the financial statements at fair market value at year end.

	<u>2011</u>		<u>2010</u>	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
Equity Securities	\$ <u>212</u>	\$ <u>217</u>	\$ <u>105</u>	\$ <u>110</u>

Investment income consists of the following at December 31, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Interest and Dividends	\$ 943	\$ 1,032
Realized Gain on Sale of Investments	<u>-</u>	<u>11</u>
Total	\$ <u>943</u>	\$ <u>1,043</u>

**PENNSYLVANIA LAND TRUST ASSOCIATION**

**Notes to Financial Statements**

**For The Years Ended December 31, 2011 and 2010**

**NOTE 3 TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets at December 31, 2011 and 2010 consisted of the contributions restricted for the following purposes:

	<u>2011</u>	<u>2010</u>
Annual Conference	\$ 4,000	\$ 2,810
Natural Gas	4,000	-
Research, Education, Advocacy and Technical Assistance	38,951	25,185
Outreach and Education Efforts	2,445	3,500
AMD	756	1,370
In Their Own Words	-	122
Transmission Line Project	-	1,547
Conservation Leaders Summit	-	110
	<u>-</u>	<u>-</u>
Total	<u>\$ 50,152</u>	<u>\$ 34,644</u>

**NOTE 4 RELATED PARTY TRANSACTIONS**

The Association contracted the Brandywine Conservancy, Inc., an organization exempt from income tax under Internal Revenue Code 501(c)(3), to develop content for guides to 1) local ordinances for historic preservation, 2) steep slope protection ordinances, and 3) zoning for non-commercial solar and wind systems. The Association paid Brandywine Conservancy, Inc. \$1,500 and \$3,000 for the years ended December 31, 2011 and 2010, respectively. There was no amount due to Brandywine Conservancy, Inc. as of December 31, 2011 and 2010, respectively.

The Association also contracted with the Natural Lands Trust, an organization exempt from income tax under Internal Revenue Code 501(c)(3), to deliver education and technical services and products concerning climate change and land conservation. The Association owed the Natural Lands Trust \$0 and \$15,000 at December 31, 2011 and 2010, respectively.

**NOTE 5 LEASE**

During January 2001, office space was leased pursuant to a one-year operating lease. The lease agreement calls for monthly payments of \$320. The agreement includes an option to renew the lease for additional periods of one year. Rent expense totaled \$3,840 and \$3,840 for the years ended December 31, 2011 and 2010, respectively.

**NOTE 6 RETIREMENT PLAN**

The Association makes contributions to a Simple IRA plan for the benefit of each eligible employee. The Association provides a dollar for dollar match contribution up to 3% of the covered employees' compensation. The Association's contribution totaled \$5,512 and \$5,408 for the years ended December 31, 2011 and 2010, respectively.

**PENNSYLVANIA LAND TRUST ASSOCIATION**

Notes to Financial Statements

For The Years Ended December 31, 2011 and 2010

**NOTE 7 CONCENTRATIONS OF RISKS**

The Association has received grants and contributions from several organizations and governmental agencies. The grant and foundation awards are subject to actions taken by the awarding agencies and the awards are not guaranteed to be renewed in the future. Because these awards represent a significant portion of the total Association revenues, loss of the awards could affect the operations of the Association.

	<u>2011</u>		<u>2010</u>	
	<u>Amount</u>	<u>Percentage of Revenue</u>	<u>Amount</u>	<u>Percentage of Revenue</u>
William Penn Foundation	\$ 121,000	23 %	\$ -	- %
Pennsylvania Dept. of Conservation and Natural Resources (DCNR)	<u>286,821</u>	<u>54 %</u>	<u>322,285</u>	<u>65 %</u>
Total	<u>\$ 407,821</u>	<u>77 %</u>	<u>\$ 322,285</u>	<u>65 %</u>

**NOTE 8 CONCENTRATION OF CREDIT RISK**

The Association maintains its bank deposits in several local financial institutions. At December 31, 2011 and 2010, the balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 at each institution. The Association's bank balances may periodically exceed these limits, which management considers to be a normal business risk. The Association's accounts at a financial institution exceeded the insurance obtained through the FDIC. The amount in excess of the FDIC limit was \$582 and \$9,160 at December 31, 2011 and 2010, respectively.

The Association maintains a portion of its cash in accounts which are not insured by the FDIC. The uninsured amount was \$928 and \$0 at December 31, 2011 and 2010, respectively.

**NOTE 9 COMMITMENTS**

The Association entered into a contract to reserve facilities for the 2012 annual meeting and conference. The Association is subject to cancellation policies that require fees to be paid based on the total projected room revenues. The contracts include cancellation penalty provisions based on time-frames referenced to the conference dates.

**NOTE 10 ADVERTISING**

The Association expenses advertising costs as incurred. Advertising expense was \$0 and \$1,720 for the years ended December 31, 2011 and 2010, respectively.

**NOTE 11 SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 8, 2012, which is the date the financial statements were available to be issued.



# HAMILTON & MUSSER, P.C.

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## INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

To the Board of Directors of  
Pennsylvania Land Trust Association  
Harrisburg, Pennsylvania

We have audited the financial statements of Pennsylvania Land Trust Association as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated June 8, 2012, which contained an unqualified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

June 8, 2012

Mechanicsburg, Pennsylvania

*Hamilton & Musser, P.C.*  
Certified Public Accountants

*Members of the American and Pennsylvania Institutes of CPAs*

**PENNSYLVANIA LAND TRUST ASSOCIATION**

Schedule of Functional Expenses  
For the Year Ended December 31, 2011

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Commercial Property Insurance	\$ -	\$ 450	\$ -	\$ 450
Conferences and Meetings	48,205	85	485	48,775
Dues and Subscriptions	580	-	-	580
Employee Benefits	38,926	2,575	1,531	43,032
Equipment	815	15	7	837
Government Fees	400	190	-	590
Grants and Allocations	63,190	-	-	63,190
Information Technology	17,350	104	34	17,488
Miscellaneous	1,920	49	-	1,969
Occupancy	4,954	431	195	5,580
Other Insurance	-	1,764	-	1,764
Payroll Taxes	13,364	884	526	14,774
Postage and Shipping	2,552	52	329	2,933
Printing and Publications	6,617	58	400	7,075
Professional Fees	63,434	4,105	47	67,586
Professional Fees In-Kind	18,501	-	-	18,501
Salaries	169,332	11,201	6,661	187,194
Supplies	1,050	43	20	1,113
Telephone and Internet	2,315	198	90	2,603
Travel	<u>2,348</u>	<u>-</u>	<u>98</u>	<u>2,446</u>
Total Expenses	<u>\$ 455,853</u>	<u>\$ 22,204</u>	<u>\$ 10,423</u>	<u>\$ 488,480</u>

See Independent Auditor's Report on Additional Information

**PENNSYLVANIA LAND TRUST ASSOCIATION**

Schedule of Functional Expenses  
For the Year Ended December 31, 2010

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Advertising and Promotion	\$ 1,720	\$ -	\$ -	\$ 1,720
Commercial Property Insurance	-	450	-	450
Conferences and Meetings	81,568	-	-	81,568
Dues and Subscriptions	1,331	-	-	1,331
Employee Benefits	38,444	1,686	1,019	41,149
Government Fees	48	153	1	202
Grants and Allocations	96,173	-	-	96,173
Information Technology	52,074	268	84	52,426
Miscellaneous	2,625	5	-	2,630
Occupancy	4,915	355	130	5,400
Other Insurance	-	2,859	-	2,859
Payroll Taxes	13,161	577	349	14,087
Postage and Shipping	3,585	18	258	3,861
Printing and Publications	8,973	2	96	9,071
Professional Fees	101,204	4,490	29	105,723
Professional Fees In-Kind	9,797	-	-	9,797
Salaries	172,028	7,545	4,561	184,134
Supplies	914	21	7	942
Telephone and Internet	2,022	150	53	2,225
Travel	<u>4,782</u>	<u>-</u>	<u>159</u>	<u>4,941</u>
Total Expenses	<u>\$ 595,364</u>	<u>\$ 18,579</u>	<u>\$ 6,746</u>	<u>\$ 620,689</u>

See Independent Auditor's Report on Additional Information