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Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

**2014**

**Open to Public Inspection**

A For the 2014 calendar year, or tax year beginning January 1, 2014, and ending December 31, 20 14

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending

C Name of organization THE MONTANA LAND RELIANCE

Doing business as MLR/MONTANA LAND RELIANCE

Number and street (or P.O box if mail is not delivered to street address): PO BOX 355 | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: HELENA, MT 59624

D Employer identification number: 81-0369262

E Telephone number: 406-443-7027

G Gross receipts $ 3,191,633

F Name and address of principal officer: George S. Olsen, President (same as above)

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates 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.mtlandreliance.org

H(c) Group exemption number ▶

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | L Year of formation 1978 | M State of legal domicile MT

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities: The mission of MLR is to partner with landowners to provide permanent protection for private lands that are significant for agricultural production, forest resources, fish and wildlife habitat, and open space

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 | 12 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 12 |
| 5 | Total number of individuals employed in calendar year 2014 (Part V, line 2a) | 5 | 24 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 0 |
| 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 |

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| | | Prior Year | Current Year |
|---|---|---|---|
| **Revenue** | | | |
| 8 | Contributions and grants (Part VIII, line 1h) | 1,867,905 | 2,862,424 |
| 9 | Program service revenue (Part VIII, line 2g) | 12 | 53 |
| 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 4,187 | 7,887 |
| 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | (9,694) | (7,269) |
| 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 1,862,410 | 2,863,095 |
| **Expenses** | | | |
| 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 121,200 | 226,772 |
| 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 914,463 | 970,893 |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| b | Total fundraising expenses (Part IX, column (D), line 25) ▶ | | |
| 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 361,937 | 1,800,043 |
| 18 | Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 1,397,600 | 2,997,708 |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | 464,810 | (134,613) |
| **Net Assets or Fund Balances** | | **Beginning of Current Year** | **End of Year** |
| 20 | Total assets (Part X, line 16) | 2,687,028 | 2,573,051 |
| 21 | Total liabilities (Part X, line 26) | 59,317 | 79,953 |
| 22 | Net assets or fund balances. Subtract line 21 from line 20 | 2,627,711 | 2,493,098 |

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## 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 — Date 8/13/15

▶ George S Olsen President — Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| | | | | |
| Firm's name ▶ | | | Firm's EIN ▶ | |
| Firm's address ▶ | | | Phone no | |

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



GCl

**Part III** **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . . . . . . . . . ☑

**1** Briefly describe the organization's mission:

The mission of MLR is to partner with landowners to provide permanent protection for private lands that are significant for agricultural production, forest resources, fish and wildlife habitat, and open space.

**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 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 $ 1,572,423 including grants of $ ) (Revenue $ )

Land Projects:

MLR worked with over 38 landowners in 2014 to permanently protect their private lands for continued agricultural production, open space, and natural habitat. Fifteen of these landowners donated/sold conservation easements to MLR in 2014 that protected over 16,300 acres, including over 6,175 acres in the Greater Yellowstone Ecosystem around Yellowstone National Park and 15.2 miles of river/stream frontage on some of Montana's Blue Ribbon trout fisheries. Eighty percent (80%) of the easements completed in 2014 where adjacent to or within five miles of a property that was permanently protected by a conservation easement. At the end of 2014, MLR had protected over 943,527 acres, including over 288,200 in the Greater Yellowstone Ecosystem, over 18,750 acres in the Northern Continental Divide Ecosystem around Glacier National Park.

For a complete list of all the land projects and expenses related to each, please see Schedule O.

**4b** (Code: ) (Expenses $ 474,091 including grants of $ 125,606 ) (Revenue $ )

Stewardship and Monitoring:

MLR granted a total of $125,606 to the Montana Land Reliance Foundation, Inc., to be invested into the Land Protection Fund; the fund used to assist MLR with its stewardship costs related to the 815 easements MLR currently holds. MLR stewardship staff (consisting of the Lands Manager, 2 full-time Land Stewards, and 13 seasonal Land Stewards) monitors every conservation easement held by MLR on an annual basis and sometimes more frequently This monitoring includes a visit to the subject property and discussions with the landowners and managers. The stewardship staff also work with existing easement holders to supply natural resource information and contacts for the landowners to improve their land holdings for conservation purposes. Stewardship staff also works with legal counsel in regard to any potential issues that arise regarding enforcement of conservation easements held by MLR.

For a list of stewardship and monitoring related expenditures, please see Schedule O.

**4c** (Code: ) (Expenses $ 517,683 including grants of $ 101,166 ) (Revenue $ )

Education and Outreach:

MLR made grants of $101,166 to the Montana Land Reliance Foundation, Inc., to be invested. The grants were made at the request of donors and were intended to help MLR continue with its current and future outreach and education activities centered around land conservation in Montana.

MLR staff travel across the state of Montana conducting meetings with potential clients, county planning boards, county commissioners, various agricultural/travel groups/organizations, and other community groups to provide answers to their questions and to conduct general educational activities focused on the benefits of land conservation and conservation easements. For these outreach activities, MLR publishes various educational brochures and an annual report to provide information and enhance the transparency of its public interest activities. Additionally, staff participate with numerous conservation groups to educate the general public about the land trust community's conservation efforts.

For a complete list of expenditures related to MLR's outreach and education activities, please see Schedule O.

**4d** Other program services (Describe in Schedule O.)
(Expenses $ 2,564,197 including grants of $ 226,772 ) (Revenue $ )

**4e** Total program service expenses ▶ 2,564,197

**Part IV Checklist of Required Schedules**

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | ✓ | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)? | 2 | ✓ | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | | ✓ |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | ✓ | |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III* | 5 | | ✓ |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | ✓ |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | ✓ | |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | ✓ |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | ✓ |
| 10 | 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* | 10 | ✓ | |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI* | 11a | ✓ | |
| 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* | 11b | | ✓ |
| c | Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* | 11c | ✓ | |
| d | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX* | 11d | | ✓ |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | | ✓ |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* | 11f | | ✓ |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | | ✓ |
| 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 and XII is optional* | 12b | ✓ | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | ✓ |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | ✓ |
| 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.* | 14b | | ✓ |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV* | 15 | | ✓ |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV.* | 16 | | ✓ |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions) | 17 | | ✓ |
| 18 | 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* | 18 | ✓ | |
| 19 | 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* | 19 | | ✓ |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | ✓ |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |

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

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

## Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 1a 5 | | | |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b 0 | | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | 1c | ✓ | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a 24 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | | 2b | ✓ | |
| | **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions) | | | | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year? | | 3a | | ✓ |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* | | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | 4a | | ✓ |
| b | If "Yes," enter the name of the foreign country: ▶ | | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | 5a | | ✓ |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | 5b | | ✓ |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | 5c | | ✓ |
| 6a | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | 6a | | ✓ |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | 6b | | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** | | | | |
| a | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | | 7a | ✓ | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | 7b | ✓ | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | 7c | | ✓ |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | 7e | | ✓ |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | 7f | | ✓ |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | 7g | | ✓ |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | 7h | ✓ | |
| 8 | **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | 8 | | ✓ |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | 9b | | |
| 10 | **Section 501(c)(7) organizations.** Enter: | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 | **Section 501(c)(12) organizations.** Enter: | | | | |
| a | Gross income from members or shareholders | 11a | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | | |
| 12a | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | |
| 13 | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? | | 13a | | |
| | **Note.** See the instructions for additional information the organization must report on Schedule O. | | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | | |
| c | Enter the amount of reserves on hand | 13c | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | 14a | | ✓ |
| b | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* | | 14b | | |

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

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

## Section A. Governing Body and Management

| | | | Yes | No |
|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year . . **1a** 12<br>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 | Enter the number of voting members included in line 1a, above, who are independent . **1b** 12 | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | | ✓ |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? | 3 | | ✓ |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | ✓ |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | ✓ |
| 6 | Did the organization have members or stockholders? | 6 | | ✓ |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | 7a | | ✓ |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | | ✓ |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| a | The governing body? | 8a | ✓ | |
| b | Each committee with authority to act on behalf of the governing body? | 8b | ✓ | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* | 9 | | ✓ |

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

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

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ N/A

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

☐ Own website ☐ Another's website ☑ Upon request ☐ Other *(explain in Schedule O)*

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

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

Lois Delger-DeMars, 324 Fuller Avenue, PO Box 355, Helena, MT 59624; 406-443-7027

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

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

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

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

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

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

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) George S. Olsen<br>President | 2<br>1 | ✓ | | | | | | 0 | 0 | 0 |
| (2) Carol Bibler<br>Vice-President | 1<br>1 | ✓ | | | | | | 0 | 0 | 0 |
| (3) Phil Rostad<br>Secretary-Treasurer | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (4) Jerry Townsend<br>Director | 1<br>1 | ✓ | | | | | | 0 | 0 | 0 |
| (5) Allen Bjergo<br>Director | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (6) Roy O'Connor<br>Director | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (7) Judith Hutchins<br>Director | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (8) Rick Berg<br>Director | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (9) Judy Tureck<br>Director | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (10) Chris Montague<br>Director | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (11) Sue Anderson<br>Director | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (12) Dan Vermillion<br>Director | 1 | ✓ | | | | | | 0 | 0 | 0 |
| (13) Paul Ringling<br>Managing Director | 40<br>2 | | | | | ✓ | | 103,701 | 0 | 0 |
| (14) | | | | | | | | | | |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |

| | | (D) | (E) | (F) |
|---|---|---|---|---|
| 1b | **Sub-total** . . . . . . . . . . . . . . . . . . . . . ▶ | 103,701 | 0 | 0 |
| c | **Total from continuation sheets to Part VII, Section A** . . . . . ▶ | 0 | 0 | 0 |
| d | **Total (add lines 1b and 1c)** . . . . . . . . . . . . . . . . ▶ | 103,701 | 0 | 0 |

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 1

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

**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 |
|---|---|---|
| N/A | | |
| | | |
| | | |
| | | |
| | | |

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**

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

| | | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|---|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | 1a | | | | | |
| | b | Membership dues | 1b | | | | | |
| | c | Fundraising events | 1c | 92,601 | | | | |
| | d | Related organizations | 1d | 468,973 | | | | |
| | e | Government grants (contributions) | 1e | 871,000 | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 1,429,850 | | | | |
| | g | Noncash contributions included in lines 1a-1f $ 210,716 | | | | | | |
| | h | **Total.** Add lines 1a–1f ▶ | | | 2,862,424 | | | |
| Program Service Revenue | | | | Business Code | | | | |
| | 2a | publications | | 813312 | 53 | 53 | 0 | 0 |
| | b | | | | 0 | 0 | 0 | 0 |
| | c | | | | 0 | 0 | 0 | 0 |
| | d | | | | 0 | 0 | 0 | 0 |
| | e | | | | 0 | 0 | 0 | 0 |
| | f | All other program service revenue | | | 0 | 0 | 0 | 0 |
| | g | **Total.** Add lines 2a–2f ▶ | | | 53 | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) ▶ | | | 7,887 | 7,887 | 0 | 0 |
| | 4 | Income from investment of tax-exempt bond proceeds ▶ | | | 0 | 0 | 0 | 0 |
| | 5 | Royalties ▶ | | | 0 | 0 | 0 | 0 |
| | | | (i) Real | (ii) Personal | | | | |
| | 6a | Gross rents | 0 | 0 | | | | |
| | b | Less: rental expenses | 0 | 0 | | | | |
| | c | Rental income or (loss) | 0 | 0 | | | | |
| | d | Net rental income or (loss) ▶ | | | 0 | 0 | 0 | 0 |
| | | | (i) Securities | (ii) Other | | | | |
| | 7a | Gross amount from sales of assets other than inventory | 321,940 | 0 | | | | |
| | b | Less: cost or other basis and sales expenses | (322,443) | 0 | | | | |
| | c | Gain or (loss) | (503) | 0 | | | | |
| | d | Net gain or (loss) ▶ | | | (503) | (503) | 0 | 0 |
| | 8a | Gross income from fundraising events (not including $ 92,601 of contributions reported on line 1c). See Part IV, line 18 | a | 0 | | | | |
| | b | Less: direct expenses | b | (6,766) | | | | |
| | c | Net income or (loss) from fundraising events ▶ | | | (6,766) | | 0 | 0 |
| | 9a | Gross income from gaming activities. See Part IV, line 19 | a | 0 | | | | |
| | b | Less: direct expenses | b | 0 | | | | |
| | c | Net income or (loss) from gaming activities ▶ | | | 0 | 0 | 0 | 0 |
| | 10a | Gross sales of inventory, less returns and allowances | a | 0 | | | | |
| | b | Less: cost of goods sold | b | 0 | | | | |
| | c | Net income or (loss) from sales of inventory ▶ | | | 0 | 0 | 0 | 0 |
| | | Miscellaneous Revenue | | Business Code | | | | |
| | 11a | | | | 0 | 0 | 0 | 0 |
| | b | | | | 0 | 0 | 0 | 0 |
| | c | | | | 0 | 0 | 0 | 0 |
| | d | All other revenue | | | 0 | 0 | 0 | 0 |
| | e | **Total.** Add lines 11a–11d ▶ | | | 0 | | | |
| | 12 | **Total revenue.** See instructions. ▶ | | | 2,863,095 | 7,437 | 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)*

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

| *Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.* | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | 226,772 | 226,772 | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 0 | 0 | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | 0 | 0 | | |
| 4 Benefits paid to or for members | 0 | 0 | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 0 | 0 | 0 | 0 |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 0 | 0 | 0 | 0 |
| 7 Other salaries and wages | 773,165 | 476,650 | 212,930 | 83,585 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 83,531 | 65,179 | 10,348 | 8,004 |
| 9 Other employee benefits | 42,284 | 32,621 | 6,499 | 3,164 |
| 10 Payroll taxes | 71,913 | 53,936 | 12,006 | 5,971 |
| 11 Fees for services (non-employees): | | | | |
| a Management | 0 | 0 | 0 | 0 |
| b Legal | 32,400 | 28,566 | 3,741 | 93 |
| c Accounting | 11,397 | 7,400 | 3,297 | 700 |
| d Lobbying | 0 | 0 | 0 | 0 |
| e Professional fundraising services. See Part IV, line 17 | 0 | | | 0 |
| f Investment management fees | 0 | 0 | 0 | 0 |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | 91,701 | 78,279 | 8,963 | 4,459 |
| 12 Advertising and promotion | 41,048 | 36,841 | 0 | 4,207 |
| 13 Office expenses | 55,851 | 37,500 | 9,267 | 9,084 |
| 14 Information technology | 1,686 | 1,284 | 168 | 234 |
| 15 Royalties | 0 | 0 | 0 | 0 |
| 16 Occupancy | 33,369 | 24,809 | 4,856 | 3,704 |
| 17 Travel | 95,239 | 73,611 | 2,758 | 18,870 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | 0 | 0 | 0 | 0 |
| 19 Conferences, conventions, and meetings | 18,648 | 17,148 | 1,000 | 500 |
| 20 Interest | 0 | 0 | 0 | 0 |
| 21 Payments to affiliates | 0 | 0 | 0 | 0 |
| 22 Depreciation, depletion, and amortization | 30,180 | 25,653 | 3,018 | 1,509 |
| 23 Insurance | 13,848 | 10,072 | 1,743 | 2,033 |
| 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 Equipment | 13,656 | 6,856 | 5,200 | 1,600 |
| b Uncollectible Accounts | 8,720 | 8,720 | 0 | 0 |
| c Easement Acquisitions | 1,350,500 | 1,350,500 | 0 | 0 |
| d Conservation Projects | 1,800 | 1,800 | 0 | 0 |
| e All other expenses | | | | |
| 25 **Total functional expenses.** Add lines 1 through 24e | 2,997,708 | 2,564,197 | 285,794 | 147,717 |
| 26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) | | | | |

**Part X Balance Sheet**

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

| | | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest-bearing | | | 274,941 | 1 | 265,823 |
| | 2 | Savings and temporary cash investments | | | 1,365,233 | 2 | 1,550,053 |
| | 3 | Pledges and grants receivable, net | | | 0 | 3 | 0 |
| | 4 | Accounts receivable, net | | | 245,682 | 4 | 392,548 |
| | 5 | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | | 0 | 5 | 0 |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L | | | 0 | 6 | 0 |
| | 7 | Notes and loans receivable, net | | | 0 | 7 | 0 |
| | 8 | Inventories for sale or use | | | 0 | 8 | 0 |
| | 9 | Prepaid expenses and deferred charges | | | 0 | 9 | 0 |
| | 10a | Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D | 10a | 286,343 | | | |
| | b | Less: accumulated depreciation | 10b | 139,711 | 137,870 | 10c | 146,632 |
| | 11 | Investments—publicly traded securities | | | 0 | 11 | 0 |
| | 12 | Investments—other securities. See Part IV, line 11 | | | 0 | 12 | 0 |
| | 13 | Investments—program-related. See Part IV, line 11 | | | 662,499 | 13 | 217,177 |
| | 14 | Intangible assets | | | 0 | 14 | 0 |
| | 15 | Other assets. See Part IV, line 11 | | | 803 | 15 | 818 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | | | 2,687,028 | 16 | 2,573,051 |
| Liabilities | 17 | Accounts payable and accrued expenses | | | 59,317 | 17 | 79,953 |
| | 18 | Grants payable | | | 0 | 18 | 0 |
| | 19 | Deferred revenue | | | 0 | 19 | 0 |
| | 20 | Tax-exempt bond liabilities | | | 0 | 20 | 0 |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | | 0 | 21 | 0 |
| | 22 | Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | | 0 | 22 | 0 |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | | 0 | 23 | 0 |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | | 0 | 24 | 0 |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | | 0 | 25 | 0 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | | 59,317 | 26 | 79,953 |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.** | | | | | |
| | 27 | Unrestricted net assets | | | 2,581,008 | 27 | 2,467,380 |
| | 28 | Temporarily restricted net assets | | | 45,900 | 28 | 24,900 |
| | 29 | Permanently restricted net assets | | | 803 | 29 | 818 |
| | | **Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.** | | | | | |
| | 30 | Capital stock or trust principal, or current funds | | | 0 | 30 | 0 |
| | 31 | Paid-in or capital surplus, or land, building, or equipment fund | | | 0 | 31 | 0 |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | | 0 | 32 | 0 |
| | 33 | Total net assets or fund balances | | | 2,627,711 | 33 | 2,493,098 |
| | 34 | Total liabilities and net assets/fund balances | | | 2,687,028 | 34 | 2,573,051 |

**Part XI Reconciliation of Net Assets**

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

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 2,863,095 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 2,997,708 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | (134,613) |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 2,627,711 |
| 5 | Net unrealized gains (losses) on investments | 5 | 0 |
| 6 | Donated services and use of facilities | 6 | 0 |
| 7 | Investment expenses | 7 | 0 |
| 8 | Prior period adjustments | 8 | 0 |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 0 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 2,493,098 |

**Part XII Financial Statements and Reporting**

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

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990: ☑ Cash ☐ Accrual ☐ Other<br>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? | 2a | ✓ | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.<br>☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | ✓ | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:<br>☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis | | | |
| 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? | 2c | ✓ | |
| | If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | ✓ | |
| 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. | 3b | ✓ | |

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

Department of the Treasury Internal Revenue Service

# Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| THE MONTANA LAND RELIANCE | 81-0369262 |

**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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . . . . . . . . . . . . . . . .

g Provide the following information about the supported organization(s).

| (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 listed in your governing document? Yes | No | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|---|---|---|---|---|---|---|
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

**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) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . | | | | | | |
| 4 **Total.** Add lines 1 through 3 . . . | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . | | | | | | 0 |
| 6 **Public support.** Subtract line 5 from line 4. | | | | | | 0 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 . . . . . . | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . . . . | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . . . . | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | |

12 Gross receipts from related activities, etc. (see instructions) . . . . . . . . . . . . . | 12 |

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

## Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . | 14 | %

15 Public support percentage from 2013 Schedule A, Part II, line 14 . . . . . . . . . . | 15 | %

16a **33 1/3% support test—2014.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶ ☐

b **33 1/3% support test—2013.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . ▶ ☐

b **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . ▶ ☐

**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) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 1,169,049 | 2,983,100 | 4,425,386 | 1,867,905 | 2,862,424 | 13,307,864 |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 22,539 | 2,394 | 7,081 | (9,682) | (7,216) | 15,116 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 **Total.** Add lines 1 through 5 | 1,191,588 | 2,985,494 | 4,432,467 | 1,858,223 | 2,855,208 | 13,322,980 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | 0 | 0 | 0 | 0 | 0 | 0 |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public support** (Subtract line 7c from line 6 ) | | | | | | 13,322,980 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶ | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | 1,191,588 | 2,985,494 | 4,432,467 | 1,858,223 | 2,855,208 | 13,322,980 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 468,332 | 15,532 | 19,391 | 4,187 | 7,887 | 515,329 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | 0 | 0 | 0 | 0 | 0 | 0 |
| c Add lines 10a and 10b | 468,332 | 15,532 | 19,391 | 4,187 | 7,887 | 515,329 |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | 1,659,920 | 3,001,026 | 4,451,858 | 1,862,410 | 2,863,095 | 13,838,309 |

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

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

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) | 15 | 96 % |
| 16 | Public support percentage from 2013 Schedule A, Part III, line 15 | 16 | 94 % |

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

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2014** (line 10c, column (f) divided by line 13, column (f)) | 17 | 3 % |
| 18 | Investment income percentage from **2013** Schedule A, Part III, line 17 | 18 | 5 % |

19a **33⅓% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

b **33⅓% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.* | 1 | | |
| 2 | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).* | 2 | | |
| 3a | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.* | 3a | | |
| b | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.* | 3b | | |
| c | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.* | 3c | | |
| 4a | Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.* | 4a | | |
| b | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.* | 4b | | |
| c | Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.* | 4c | | |
| 5a | Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).* | 5a | | |
| b | **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | 5b | | |
| c | **Substitutions only.** Was the substitution the result of an event beyond the organization's control? | 5c | | |
| 6 | Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.*** | 6 | | |
| 7 | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).* | 7 | | |
| 8 | Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990).* | 8 | | |
| 9a | Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.*** | 9a | | |
| b | Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.*** | 9b | | |
| c | Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.*** | 9c | | |
| 10a | Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer (b) below* | 10a | | |
| b | Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)* | 10b | | |

**Part IV Supporting Organizations** *(continued)*

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally-Integrated Supporting Organizations**

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions):***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a government entity (see instructions).*

| | | | Yes | No |
|---|---|---|---|---|
| 2 | Activities Test. ***Answer (a) and (b) below.*** | | | |
| a | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.* | 2a | | |
| b | Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.* | 2b | | |
| 3 | Parent of Supported Organizations. ***Answer (a) and (b) below.*** | | | |
| a | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.*** | 3a | | |
| b | Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.* | 3b | | |

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

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

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

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

| **Section C - Distributable Amount** | | | Current Year |
|---|---|---|---|
| **1** Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | | |
| **2** Enter 85% of line 1 | 2 | | |
| **3** Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | | |
| **4** Enter greater of line 2 or line 3 | 4 | | |
| **5** Income tax imposed in prior year | 5 | | |
| **6 Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | | |

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

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

| Section D - Distributions | | Current Year |
|---|---|---|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 | Amounts paid to acquire exempt-use assets | |
| 5 | Qualified set-aside amounts (prior IRS approval required) | |
| 6 | Other distributions (describe in **Part VI**). See instructions. | |
| 7 | **Total annual distributions.** Add lines 1 through 6. | |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions. | |
| 9 | Distributable amount for 2014 from Section C, line 6 | |
| 10 | Line 8 amount divided by Line 9 amount | |

| Section E - Distribution Allocations (see instructions) | | (i) Excess Distributions | (ii) Underdistributions Pre-2014 | (iii) Distributable Amount for 2014 |
|---|---|---|---|---|
| 1 | Distributable amount for 2014 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions) | | | |
| 3 | Excess distributions carryover, if any, to 2014: | | | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | From 2013 . . . . . | | | |
| f | **Total** of lines 3a through e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2014 distributable amount | | | |
| i | Carryover from 2009 not applied (see instructions) | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 | Distributions for 2014 from Section D, line 7: $ | | | |
| a | Applied to underdistributions of prior years | | | |
| b | Applied to 2014 distributable amount | | | |
| c | Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 | Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions). | | | |
| 6 | Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions) | | | |
| 7 | **Excess distributions carryover to 2015**. Add lines 3j and 4c. | | | |
| 8 | Breakdown of line 7: | | | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | Excess from 2013 . . . | | | |
| e | Excess from 2014 . . . | | | |

**Part VI** **Supplemental Information.** 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.)

PART III, line 2 -- MLR produces various publications for staff's use as outreach materials for potential new land conservation projects and for educational activities. In 2014, MLR also held an annual fundraising event and an agricultural forum that, when the cash donations were excluded from the total, resulted in a loss of income (see Schedule G, Part II).

**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.
▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047
**2014**
**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) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

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

| Name of organization | Employer identification number |
|---|---|
| THE MONTANA LAND RELIANCE | 81-0369262 |

## 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 ▶ $ 0
3 Volunteer hours 0

## 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 ▶ $ 0
2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $ 0
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 |
|---|---|---|---|
| 1a | Total lobbying expenditures to influence public opinion (grass roots lobbying) | 25,000 | 0 |
| b | Total lobbying expenditures to influence a legislative body (direct lobbying) | 0 | 0 |
| c | Total lobbying expenditures (add lines 1a and 1b) | 0 | 0 |
| d | Other exempt purpose expenditures | 2,972,708 | 0 |
| e | Total exempt purpose expenditures (add lines 1c and 1d) | 2,972,708 | |
| f | Lobbying nontaxable amount. Enter the amount from the following table in both columns. | 298,635 | |

| 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 |

| | | (a) | (b) |
|---|---|---|---|
| g | Grassroots nontaxable amount (enter 25% of line 1f) | 74,659 | 0 |
| h | Subtract line 1g from line 1a. If zero or less, enter -0- | 0 | 0 |
| i | Subtract line 1f from line 1c. If zero or less, enter -0- | 0 | 0 |
| j | 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? | ☐ Yes | ☐ 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 separate instructions for lines 2a through 2f.)**

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

| | Calendar year (or fiscal year beginning in) | (a) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) Total |
|---|---|---|---|---|---|---|
| 2a | Lobbying nontaxable amount | 300,590 | 327,292 | 214,760 | 298,635 | 1,141,277 |
| b | Lobbying ceiling amount (150% of line 2a, column (e)) | | | | | 1,711,916 |
| c | Total lobbying expenditures | 0 | 0 | 0 | 0 | 0 |
| d | Grassroots nontaxable amount | 75,143 | 81,823 | 53,690 | 74,659 | 285,315 |
| e | Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | 427,973 |
| f | Grassroots lobbying expenditures | 0 | 0 | 0 | 25,000 | 25,000 |

## 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.* | | (a) Yes | (a) No | (b) Amount |
|---|---|---|---|---|
| 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).

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Were substantially all (90% or more) dues received nondeductible by members? | 1 | | |
| 2 | Did the organization make only in-house lobbying expenditures of $2,000 or less? | 2 | | |
| 3 | Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3 | | |

## 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) Part III-A, line 3, is answered "Yes."

| | | | |
|---|---|---|---|
| 1 | Dues, assessments and similar amounts from members | 1 | |
| 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 | 2a | |
| b | Carryover from last year | 2b | |
| c | Total | 2c | |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | |
| 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? | 4 | |
| 5 | Taxable amount of lobbying and political expenditures (see instructions) | 5 | |

## Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**Part IV** **Supplemental Information** *(continued)*

**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.
▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
**2014**
**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| THE MONTANA LAND RELIANCE | 81-0369262 |

**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 value of contributions to (during year) | | |
| 3 | Aggregate value of grants from (during year) | | |
| 4 | Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ 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? ☐ Yes ☐ No

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

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

☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of a historically important land area
☑ Protection of natural habitat ☐ Preservation of a certified historic structure
☑ Preservation of open space

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

| | | | Held at the End of the Tax Year |
|---|---|---|---|
| a | Total number of conservation easements | 2a | 815 |
| b | Total acreage restricted by conservation easements | 2b | 943,527 |
| c | Number of conservation easements on a certified historic structure included in (a) | 2c | 0 |
| 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 | 0 |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ 7

4 Number of states where property subject to conservation easement is located ▶ 1

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 ▶ 8,319

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ 474,091

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" 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 XIII, the text of the footnote to its financial statements that describes these items.

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

(i) Revenue included 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 Revenue 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 XIII.

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

**Part IV Escrow and Custodial Arrangements.**
Complete if the organization answered "Yes" 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 XIII and complete the following table:

| | | | Amount |
|---|---|---|---|
| c | Beginning balance | 1c | |
| d | Additions during the year | 1d | |
| e | Distributions during the year | 1e | |
| f | Ending balance | 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII ☐

**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 | 0 | 0 | 0 | 0 | 365,456 |
| b | Contributions | 0 | 0 | 0 | 0 | 0 |
| c | Net investment earnings, gains, and losses | 0 | 0 | 0 | 0 | 8,385 |
| d | Grants or scholarships | 0 | 0 | 0 | 0 | (369,841) |
| e | Other expenditures for facilities and programs | 0 | 0 | 0 | 0 | (4,000) |
| f | Administrative expenses | 0 | 0 | 0 | 0 | 0 |
| g | End of year balance | 0 | 0 | 0 | 0 | 365,456 |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment ▶ 0%
b Permanent endowment ▶ 0%
c Temporarily restricted endowment ▶ 0%
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:

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

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

**Part VI Land, Buildings, and Equipment.**
Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | 0 | 55,000 | | 55,000 |
| b Buildings | 0 | 0 | 0 | 0 |
| c Leasehold improvements | 0 | 15,000 | 0 | 15,000 |
| d Equipment | 0 | 216,343 | 139,711 | 76,632 |
| e Other | 0 | 0 | 0 | 0 |
| **Total.** Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶ | | | | 146,632 |

## Part VII Investments—Other Securities.

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

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

## Part VIII Investments—Program Related.

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

| (a) Description of investment | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| (1) Liquid assets & cash | 217,177 | cost basis |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶ | 217,177 | |

## Part IX Other Assets.

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

| (a) Description | (b) Book value |
|---|---|
| (1) Conservation Easements | 815 |
| (2) Mineral rights | 2 |
| (3) Water rights | 1 |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶ | 818 |

## Part X Other Liabilities.

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

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

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.** Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

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

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

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

**Part XIII Supplemental Information.**

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

PART II, Line 3 (conservation easement modifications): Of the total 815 conservation easements MLR held at the end of 2014, seven easement documents were modified which represents less than 1% of the total easements held by MLR. The purposes of the seven corrections and amendments were to correct errors or omissions, to remedy mutual mistakes that occurred when an easement was drafted, and to eliminate ambiguities in easement terms that could have led to enforcement challenges by updating archaic conservation easement language In all easement modifications, MLR also secured landowners' ratifications of the terms and conditions of the conservation values and purposes of the original easements. As an accredited land trust, MLR followed rigorous conservation easement amendment policies to ensure perpetual protection of the conservation values and to avoid conferral of prohibited private benefit and inurement, all in accordance with national standards of practice as recommend by the Land Trust Alliance.

Corrections:

1) Hendrickson Property -- This easement was dated September 30, 1994, and recorded on October 11, 1994, under Reception No. 94284/4400, records of Flathead Country, Montana, and protected 29 acres. The easement was corrected by that certain "Correction of Deed of Conservation Easement Legal Description," recorded on February 28, 2014, as Document No. 20140003737, records of Flathead County,

**Part XIII Supplemental Information** *(continued)*

Montana. In 2013, the landowner and neighbor entered into a boundary line agreement, in which they agreed to adjust their property lines to reflect each parties' historic use of one another's property according to constructed fences. Although this agreement was technically a violation of the easement, MLR reviewed the quit claim deeds and confirmed that the neighbor (who received a portion of the easement property) was in negotiations with the Montana Department of Fish, Wildlife and Parks to purchase the property. The Montana Department of Fish, Wildlife and Parks then intended to grant a perpetual easement to the Bonneville Power Administration, a governmental entity, on and over all of the former Hendrickson property. MLR agreed to adjust the boundary of the conservation easement property only if the land transferred to the neighbor and the Montana Department of Fish, Wildlife and Parks remained protected in perpetuity by a new easement held by the Bonneville Power Administration MLR did not assert claims against the landowner for the easement violation because additional land acreage was added to MLR's easement; MLR determined that the boundary adjustment resulted in no loss of land subject to perpetual conservation easement protection; and no party received private benefit.

2) Craig Property -- This 604-acre property was protected by a Deed of Conservation Easement dated December 12, 2002, recorded on December 16, 2002, as Document No. 3031445, records of Lewis and Clark County, Montana. The Correction was filed on March 4, 2014, as Document No. 3255212, records of Lewis and Clark County, Montana. The parties corrected the original map exhibit to the conservation easement to remedy an inadvertent clerical and scrivener's error which inaccurately located the permitted development areas and property boundaries of the property

3) Raible Property -- This conservation easement was executed on December 20, 2013, and recorded on December 23, 2013, as Document No. 201324391, in Missoula County, Montana The easement was corrected by that certain "Correction of Deed of Conservation Easement," recorded on March 21, 2014, as Document No. 201403484, records of Missoula County, Montana The property lies within the Swan Valley, an area of ever increasing development pressure and consists of 120 acres. The original easement document contained a typographical error in regard to the size of a small sawmill that is permitted on the property. The square footage of the permitted structure was not changed (3,500 ft. sq.) but the easement was corrected to allow the sawmill structure to be built as a non-rectangular structure. The sawmill continues to be permitted only within the already designated building envelopes on the property.

Specific details on the remaining four corrections-amendments are contained in Schedule O of this Form 990 filing.

**SCHEDULE G (Form 990 or 990-EZ)**
Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.**
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047
**2014**
**Open to Public Inspection**

Name of the organization: THE MONTANA LAND RELIANCE
Employer identification number: 81-0369262

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a ☑ Mail solicitations
- b ☑ Internet and email solicitations
- c ☑ Phone solicitations
- d ☑ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☑ Solicitation of government grants
- g ☑ Special fundraising events

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

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? Yes | No | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col (i) | (vi) Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|
| 1 N/A | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| **Total** ▶ | | | | | | |

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

MLR is currently listed in the following states to solicit contributions or has been notified it is exempt from registration/licensing: California, Connecticut, Colorado, District of Columbia, Florida, Georgia, Illinois, Massachusetts, Minnesota, Montana, New Jersey, New York, Texas, Virginia.

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

| | | | (a) Event #1 Summer Event (event type) | (b) Event #2 Ag Forum (event type) | (c) Other events (total number) | (d) Total events (add col (a) through col (c)) |
|---|---|---|---|---|---|---|
| Revenue | 1 | Gross receipts | 67,001 | 25,600 | | 92,601 |
| | 2 | Less: Contributions | 67,001 | 25,600 | | 92,601 |
| | 3 | Gross income (line 1 minus line 2) | 0 | 0 | 0 | 0 |
| Direct Expenses | 4 | Cash prizes | 0 | 0 | 0 | 0 |
| | 5 | Noncash prizes | 0 | 0 | 0 | 0 |
| | 6 | Rent/facility costs | 220 | 250 | 0 | 470 |
| | 7 | Food and beverages | 1,567 | 2,062 | 0 | 3,629 |
| | 8 | Entertainment | 0 | 0 | 0 | 0 |
| | 9 | Other direct expenses | 148 | 2,519 | 0 | 2,667 |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) ▶ | | | | 6,766 |
| | 11 | Net income summary. Subtract line 10 from line 3, column (d) ▶ | | | | (6,766) |

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

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

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

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

b If "No," explain: ____________

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

b If "Yes," explain: ____________

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

| | | | |
|---|---|---|---|
| a | The organization's facility | 13a | % |
| b | An outside facility | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ and the amount of gaming revenue retained by the third party ▶ $

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

**Part IV** **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

**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.

▶ Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047

**2014**

**Open to Public Inspection**

Name of the organization: THE MONTANA LAND RELIANCE

Employer identification number: 81-0369262

## Part I General Information on Grants and Assistance

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

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

## Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that 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) Montana Land Reliance Foundation, PO Box 355, Helena, MT 59624 | 27-1125289 | 501(c)(3) | 226,772 | 0 | cash | N/A | investments |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |

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

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 0

**Part III Grants and Other Assistance to Domestic Individuals.** 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 | | | | | | |

**Part IV Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

The Montana Land Reliance Foundation, Inc., was established to provide services to The Montana Land Reliance (MLR), to provide financial assistance to MLR, and to hold assets in support of MLR. Two members of MLR's Board of Directors serve on the Board of the Montana Land Reliance Foundation to provide oversight of the use of funds provided to the Foundation by MLR. MLR monies granted to the Foundation are invested to provide income that is then granted to MLR to assist in the completion of land projects, to assist with the financial burden or monitoring existing conservation easements, to assist MLR with costs associated with its education and outreach program to landowners, professionals, and other conservation organizations, and to assist MLR with its general operating expenses. In 2014, MLR granted: 1) $101,166 to the Foundation to invest in the Education and Outreach Fund (income from which is used to assist with MLR's education and outreach activities); and 2) $125,606 to be invested into the Land Protection Fund (income from which is used to assist MLR with conservation easement project costs and monitoring/stewardship costs).

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

Department of the Treasury
Internal Revenue Service

# Transactions With Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

**2014**

**Open To Public Inspection**

Name of the organization: THE MONTANA LAND RELIANCE

Employer identification number: 81-0369262

## Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) 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) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? Yes | No |
|---|---|---|---|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

2 Enter the amount of tax incurred by 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-EZ, Part V, line 38a or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

| (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? | | (e) Original principal amount | (f) Balance due | (g) In default? | | (h) Approved by board or committee? | | (i) 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 of assistance | (d) Type of assistance | (e) Purpose 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 organization's revenues? Yes | No |
|---|---|---|---|---|---|
| (1) Montana Land Reliance Foundation | support org to MLR | $30,000 | accounting services per Inter- | | ✓ |
| (2) | | | corporate Service Agreement | | |
| (3) | | $432,973 | Grant request to cover costs | | ✓ |
| (4) | | | associated with MLR's operations, | | |
| (5) | | | monitoring/enforcement of ease- | | |
| (6) | | | ments, & education/outreach. | | |
| (7) | | | | | |
| (8) Ruby Habitat Foundation | support org to MLR | $6,000 | investment services per Inter- | | ✓ |
| (9) | | | corporate Service Agreement | | |
| (10) | | | | | |

**Part V** **Supplemental Information**
Provide additional information for responses to questions on Schedule L (see instructions).

There are two current members of MLR's Board of Directors who serve on the Board of Directors of the Montana Land Reliance Foundation -- Carol Bibler and Jerry Townsend These two individuals provide oversight of the funds that MLR invests in the Foundation to further its conservation efforts across the State of Montana. Three members of the Foundation's Board of Directors are not members of MLR's Board of Directors and provide additional oversight of the investment funds

Through an Intercorporate Services Agreement, MLR provides accounting/bookkeeping and administrative support to the Montana Land Reliance Foundation.

In 2014, the Montana Land Reliance Foundation's Board of Directors approved a grant request from MLR in the amount of $432,973 to cover MLR's costs related to education and outreach activities, and the monitoring/enforcement of the 815 conservation easements currently held by the organization.

MLR staff provides, through an Intercorporate Services Agreement, investment and tracking support to the Ruby Habitat Foundation

**SCHEDULE M (Form 990)**

Department of the Treasury
Internal Revenue Service

# Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Information about Schedule M (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047
**2014**
**Open To Public Inspection**

Name of the organization: THE MONTANA LAND RELIANCE
Employer identification number: 81-0369262

## Part I Types of Property

| | | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|---|---|---|---|---|---|
| 1 | Art—Works of art | | | | |
| 2 | Art—Historical treasures | | | | |
| 3 | Art—Fractional interests | | | | |
| 4 | Books and publications | | | | |
| 5 | Clothing and household goods | | | | |
| 6 | Cars and other vehicles | | | | |
| 7 | Boats and planes | | | | |
| 8 | Intellectual property | | | | |
| 9 | Securities—Publicly traded | ✓ | 5 | 204,215 | market quotation |
| 10 | Securities—Closely held stock | | | | |
| 11 | Securities—Partnership, LLC, or trust interests | | | | |
| 12 | Securities—Miscellaneous | | | | |
| 13 | Qualified conservation contribution—Historic structures | | | | |
| 14 | Qualified conservation contribution—Other | ✓ | 15 | 15 | valued @ $1.00/each |
| 15 | Real estate—Residential | | | | |
| 16 | Real estate—Commercial | | | | |
| 17 | Real estate—Other | | | | |
| 18 | Collectibles | | | | |
| 19 | Food inventory | | | | |
| 20 | Drugs and medical supplies | | | | |
| 21 | Taxidermy | | | | |
| 22 | Historical artifacts | | | | |
| 23 | Scientific specimens | | | | |
| 24 | Archeological artifacts | | | | |
| 25 | Other ▶ ( mileage ) | ✓ | 1 | 123 | federal mileage rate |
| 26 | Other ▶ ( equipment ) | ✓ | 3 | 5,038 | blue book/vendor receipt |
| 27 | Other ▶ ( lodging ) | ✓ | 1 | 825 | vendor receipt |
| 28 | Other ▶ ( services ) | ✓ | 1 | 500 | vendor receipt |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . . 29 6

| | | | Yes | No |
|---|---|---|---|---|
| 30a | During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? | 30a | | ✓ |
| b | If "Yes," describe the arrangement in Part II. | | | |
| 31 | Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? | 31 | ✓ | |
| 32a | Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | 32a | | ✓ |
| b | If "Yes," describe in Part II. | | | |
| 33 | If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II. | | | |

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

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

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

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

**▶ Attach to Form 990 or 990-EZ.**

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

**2014**

**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| THE MONTANA LAND RELIANCE | 81-0369262 |

PART III, Line 4a (specific expenditures related to land projects).

General planning/preliminary easement discussions - 178,702 Expenses related to specific land project negotiations/completion: Thisted II - 691, Broadus IV - 1,052; Williams (Burt) - 251; Gainey - 2,347, Skogen - 1,675, Highland View Ranch - 76; Goode - 288; Navratil- 631; Brenneman - 2,813, Mountain Hi Ranch - 177; King - 710; Taylor - 174; Rentz - 592; Amonette - 580, Switchback Ranch - 5,306; Widdicombe III - 206, Lilja - 1,648; OK Bar Ranch - 576; Boyle - 2,915, American Prairie II - 2,893, Dorr - 685; O Ranch - 1,063; Hazelwood - 1,605, Gruel - 518, Morgan (Lance) - 44; Bradac - 149; Steel (Ron) - 380; Rohde - 2,328, Bing - 62; Korpi - 1,472; Talcott - 1,512, Emery II - 1,076; Pierce (Marc) - 834, Emery/Pierce II - 1,028, Peck (Charles) - 490, Gilman - 1,144; Shennum - 66, Appleby - 660, Clement - 213; James - 295; Williams (Bill) - 1,800, Rahr - 196 Easement bargain purchases: Lilja - 14,000; Steel (Ron) - 15,000; Appleby - 15,000. MLR received a federal grant of $871,000 for the purchase of two easements through the US Department of Agriculture's Farm and Ranch Lands Protection Program Protection Program Broadus - 600,000, Gilman 706,500 (remaining $435,500 was match money provided by MLR)

PART III, Line 4b (specific expenditures related to stewardship & monitoring activities):

Total expenditures related to the monitoring and stewardship of MLR's 815 conservation easement amounted to $474,091 ($125,606 was the grant to the Montana Land Reliance Foundation noted in the Form 990, Part III, line 4b) The remaining expenditures included salaries/ benefits - 288,808, printing - 363; rent - 2,647; equipment - 8,815; insurance - 2,873, telephone - 1,987; legal/contract - 11,601; postage/supplies - 6,275, and travel - 25,116 Stewardship/monitoring activities are carried out by three full-time land stewards and 13 seasonal land stewards and involve annual visits to each of the 815 conservation easement properties.

PART III, Line 4c (specific expenditures related to outreach and education activities)·

In addition to the $101,166 grant to the Montana Land Reliance Foundation referenced in Part III, Line 4c of this Form 990, the following expenditures were incurred for outreach and education activities: general outreach activities to landowners, accountants, attorneys, government agencies, etc. - 327,714; outreach events - 13,324; brochures/annual report/newsletters - 31,451; media outreach - 15,250, memberships/outreach presentations to state, regional, and national conservation/agricultural organizations - 86,348; state/national policy - 30,636; Montana Land Reliance Foundation/Ruby Habitat Foundation - 12,960.

Name of the organization: THE MONTANA LAND RELIANCE

Employer identification number: 81-0369262

PART VI, Section B, Line 11a:

MLR's annual Form 990 is drafted by staff and distributed to MLR's full Board of Directors for review and comment. The drafted Form 990 is also reviewed in detail with the independent auditors during MLR's annual audit process. Should the drafting of the Form 990 be delayed and there is not ample time for the full Board's review, the MLR Financial Committee is authorized to review and approve the return.

PART VI, Section B, Line 12c:

MLR's conflict of interest policy covers all employees, board members, members of the council of trustees, major donors, and individuals such as independent contractors or former employees who might have access to inside information (conflicted parties) and references conflicted parties' spouse, domestic partner, parents, grandparents, children, grandchildren, siblings, or business entities (related parties). Conflicted parties must disclose the material facts of the transaction and his/her interest to the full board/staff prior to any discussion, and shall not vote on or be present for the discussion of an issue. Potential conflicts of interest are documented in the board minutes and discussed with legal counsel if necessary In accordance with Montana law, a board transaction with a conflicted party may only be authorized, approved, or ratified if the transaction received the affirmative vote of a majority of the directors who have no direct or indirect interest in the transaction. Each director and employee signs a statement which affirms he/she has received, read, understands, and agrees to comply in all respects with MLR's conflict of interest policy.

PART VI, Section B, line 15a and 15b:

The salaries of all MLR employees are determined by the Board of Directors following recommendations of the Management Team and the board's Compensation and Evaluation Committee and are based upon their review of salary/benefit surveys conducted on other conservation organizations across the country. These surveys are conducted annually by the Land Trust Alliance and by TREC (a nationally known survey organization). MLR staff may also be given cost-of-living increases that are based upon the Social Security Administration's cost-of-living calculations. The Compensation and Evaluation Committee has the authority to revise proposed salary packages if they determine that is necessary/warranted The annual salary packages (along with recommendations from the Compensation and Evaluation Committee) are presented to and discussed with the full Board of Directors for final approval on an annual basis.

PART VI, Section C, Line 19:

MLR provides its governing documents, conflict of interest policy, and audited financial statements to the general public upon request at no cost.

Name of the organization: THE MONTANA LAND RELIANCE | Employer Identification Number: 81 : 0369262

PART VII, Section A:

MLR did not compensate any officer, director, trustee, or key employee. One member of MLR's Management Team (three managing directors and the lands manager) was compensated more than $100,000 in 2014 These four individuals are responsible for the overall management of the organization's day-to-day activities

SCHEDULE D, Part II, line 3:

Conservation Easement Corrections-Amendments (cont.)

4) Gingras Property -- The Deed of Conservation Easement on this 352-acres property was dated December 19, 2000, and recorded on December 20, 2000, as Document No 132071, records of Sweet Grass County, Montana. The easement was amended by that certain "Amendment to Deed of Conservation Easement," recorded on June 2, 2014, at Book 89D, page 371, records of Sweet Grass County, Montana This amendment was executed to clarify and reduce ambiguity concerning the scope of the grantor's reserved right to make limited additions to the two existing residences on the property at the time the easement was granted The original easement did not define the term "limited additions," so the Amendment reflects MLR's negotiations to place a cap on the size of such additions by imposing a maximum cumulative square footage for the two residences and replacements thereof that are permitted on the property.

5) Nevada Spring Creek Property II -- This 1,400-acre property was protected by a Deed of Conservation Easement recorded on December 22, 2009, as Document No. 164478, records of Powell County, Montana and was previously corrected by that certain "Correction to Deed of Conservation Easement," recorded on April 1, 2010, as Document No 164862, records of Powell County, Montana On August 2, 2014, grantor conveyed a portion of the property to a third party, exercising a reserved right under the conservation easement In transferring the parcel, however, the landowner inadvertently included a portion of a permitted development area which could not be divided under the terms of the original conservation easement. After realizing this technical violation of the conservation easement, the landowner and the recipient of the transferred parcel agreed to execute an "Amendment to Deed of Conservation Easement," which was recorded as Document No 171927, records of Powell County, Montana, on October 27, 2014 Under the terms of the Amendment, the size of the permitted development area was reduced by approximately two-thirds, and the transferee of the divided parcel agreed to forgo in perpetuity the right to construct and maintain any residential or other improvements, except for irrigation, existing roads, and fences MLR also required the parties to execute and record a Correction Warranty Deed that memorialzied the property transferred to the transferee was subject to the Amendment

6) Harlow Property -- This Deed of Conservation Easement was completed in 2012 (document dated 12/20/12, recorded on 12/21/12, as Document No. 466308, records of Chouteau County, MT) and protects approximately 1,085 acres. The easement was corrected by that certain "Correction to Deed of Conservation Easement," recorded on November 17, 2014, as Document No. 468814, records of Chouteau County, Montana. The correction remedied a mutual mistake in the land transfer provisions that was included within the original Deed of Conservation Easement. In conjunction with the donation of another conservation easement on adjacent land by a neighboring landowner, the landowner who donated an easement on the Harlow property had negotiated a land exchange to reflect each owners' historic use of

Name of the organization
**THE MONTANA LAND RELIANCE**

Employer Identification Number
**81 : 0369262**

one another's property according to existing fence lines and county roadways. The exchange that the parties negotiated in 2012 had not been consummated when the conservation easements were granted, but the exchange was expressly permitted in the neighboring landowner's easement identical language was inadvertently and mistakenly omitted from this corrected easement MLR agreed to permit the exchange because upon consummation of the exchange no land or resources would be lost in regard to perpetual conservation easement protection. Furthermore, at the time of the grant of this Easement, all supporting and related documents referenced and anticipated the negotiated exchange would occur, including the qualified appraisal prepared to document the validity of the landowners' claimed federal income tax deduction and the resource documentation report Upon completion of the correction of this mutual mistake in the conservation easement document, MLR determined that it resulted in no loss of lands subject to perpetual conservation and no conferral of private benefit

7) Heaney Property - This 2,773-acre property was protected by a Deed of Conservation Easement dated December 19, 2007, and recorded on December 30, 2007, in Book 85D, page 22, as Document No 143974, records of Sweet Grass County, Montana The Amendment and Correction was recorded on December 201 2014, as Document No 152985, records of Sweet Grass County, Montana. The Amendment and Correction remedied a mapping error that did not correctly depict the location of the permitted development areas on the property and to reduce the number of residential dwelling units on the property from three to two, thereby enhancing the conservation values of the property Because a permitted development area was granted to MLR, this Amendment and Correction clearly enhanced the public benefits provided by this conservation easement

## SCHEDULE D, Part II, line 9:

Conservation easements are recorded by MLR as in-kind donations with a value of $1 each By a resolution of the Board of Directors, MLR values all conservation easements held at a nominal amount of $1 due to the fact that said easements cannot be sold, transferred, or borrowed against. Expenses incurred in "bargain" purchases of easements and other in-house expenses related to completion of conservation easements are expensed out in the year of the purchase and/or donation. The following is the text of the footnote used in MLR's annual audited financial statements "MLR has acquired conservation easements from various contributors. Conservation easements represent rights to restrict use of certain properties By accepting the easement contribution, MLR commits to protecting the easement restrictions in perpetuity. The easements have no market value in the hands of MLR. MLR can assign the easements only to another qualified conservation organization. Accordingly, they are represented in the financial statements at a nominal value of one dollar per easement. Purchased easements are expensed "

## SCHEDULE D -- Part V, Lines 3 & 4

The Montana Land Reliance Foundation, Inc , was established to hold assets in support of The Montana Land Reliance (MLR) as a related 509(a)(3) support organization. Two of the funds that are currently held by and overseen by the Foundation are the Conservation Fund and the Traditions Fund (both endowment funds).

| Name of the organization | Employer Identification Number |
|---|---|
| THE MONTANA LAND RELIANCE | 81 : 0369262 |

Conservation Fund The Conservation Fund provides a source of revenue to MLR for outreach to landowners for land conservation projects, and research, public outreach, and education on private land conservation The present value of any contribution to the Fund is not expended as required by Montana Administrative Rule 42 15 507(9) and any successor provisions. The corpus may not be used Any grant requests to the Foundation from MLR must be authorized by the Foundation's Board of Directors.

Traditions Fund The Traditions Fund provides a steady source of revenue to MLR for bridge capital for property acquisitions, for option purchases for all or a portion of a threatened property to be resold to a conservation buyer, or for conservation easement purchases The corpus of the fund may not be used Any grant requests to the Foundation from MLR must be authorized by the Foundation's Board of Directors

**SCHEDULE R**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Information about Schedule R (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No. 1545-0047
**2014**
**Open to Public Inspection**

Name of the organization: THE MONTANA LAND RELIANCE
Employer identification number: 81-0369262

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

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

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? Yes | No |
|---|---|---|---|---|---|---|---|
| (1) Ruby Habitat Foundation, PO Box 638, Sheridan, MT 59749 EIN # 45-0487621 | support organization | Montana | 509(a)(3) | N/A | MLR | | ✓ |
| (2) Montana Land Reliance Foundation, PO Box 355, Helena, MT 59624; EIN #27-1125289 | support organization | Montana | 509(a)(3) | N/A | MLR | | ✓ |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |

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

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

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Yes | No |
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| (3) | | | | | | | | | |
| (4) | | | | | | | | | |
| (5) | | | | | | | | | |
| (6) | | | | | | | | | |
| (7) | | | | | | | | | |

## Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

| | | Line | Yes | No |
|---|---|---|---|---|
| 1 | During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV? | | | |
| a | Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity | 1a | | ✓ |
| b | Gift, grant, or capital contribution to related organization(s) | 1b | ✓ | |
| c | Gift, grant, or capital contribution from related organization(s) | 1c | ✓ | |
| d | Loans or loan guarantees to or for related organization(s) | 1d | | ✓ |
| e | Loans or loan guarantees by related organization(s) | 1e | | ✓ |
| f | Dividends from related organization(s) | 1f | | ✓ |
| g | Sale of assets to related organization(s) | 1g | | ✓ |
| h | Purchase of assets from related organization(s) | 1h | | ✓ |
| i | Exchange of assets with related organization(s) | 1i | | ✓ |
| j | Lease of facilities, equipment, or other assets to related organization(s) | 1j | | ✓ |
| k | Lease of facilities, equipment, or other assets from related organization(s) | 1k | | ✓ |
| l | Performance of services or membership or fundraising solicitations for related organization(s) | 1l | ✓ | |
| m | Performance of services or membership or fundraising solicitations by related organization(s) | 1m | | ✓ |
| n | Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1n | ✓ | |
| o | Sharing of paid employees with related organization(s) | 1o | ✓ | |
| p | Reimbursement paid to related organization(s) for expenses | 1p | | ✓ |
| q | Reimbursement paid by related organization(s) for expenses | 1q | ✓ | |
| r | Other transfer of cash or property to related organization(s) | 1r | | ✓ |
| s | Other transfer of cash or property from related organization(s) | 1s | | ✓ |

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

| (a) Name of related organization | (b) Transaction type (a–s) | (c) Amount involved | (d) Method of determining amount involved |
|---|---|---|---|
| (1) Montana Land Reliance Foundation | b | 226,772 | cash |
| (2) Montana Land Reliance | c | 432,973 | cash |
| (3) Montana Land Reliance Foundation | l | 30,000 | cash (Services Agreement) |
| (4) Ruby Habitat Foundation | l | 6,000 | cash (Services Agreement) |
| (5) Montana Land Reliance Foundation | q | 949 | cash |
| (6) Ruby Habitat Foundation | q | 949 | cash |

## Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e) Are all partners section 501(c)(3) organizations? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Yes | No | | | Yes | No | | Yes | No | |
| (1) | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | | |
| (11) | | | | | | | | | | | | | |
| (12) | | | | | | | | | | | | | |
| (13) | | | | | | | | | | | | | |
| (14) | | | | | | | | | | | | | |
| (15) | | | | | | | | | | | | | |
| (16) | | | | | | | | | | | | | |

**Part VII Supplemental Information**
Provide additional information for responses to questions on Schedule R (see instructions).

PART V, Line 1b:

The Montana Land Reliance (MLR) granted $226,772 to the Montana Land Reliance Foundation to be invested to generate income for MLR's operations, education and outreach activities, and stewardship and monitoring activities related to its conservation work across the state of Montana. The Foundation is a 501(c)(3) {public charity status-509(a)(3)} whose purpose is to provide services and financial assistance to MLR, and to hold assets in support of the programs administered by MLR.

PART V, Line 1c:

MLR received a grant from the Montana Land Reliance Foundation in the amount of $432,973 to cover costs related to its education and outreach activities, and to the stewardship, monitoring, and enforcement of the 815 conservation easement MLR currently holds.

PART V, Line 1l

MLR received $30,000 from the Montana Land Reliance Foundation per the Intercorporate Services Agreement executed by the two entities for accounting/administrative services. MLR also received $6,000 from the Ruby Habitat Foundation, another support organization to MLR, per the Intercorporate Services Agreement those two entities executed for investment/accounting services

PART V, Line 1q:

The Montana Land Reliance Foundation and the Ruby Habitat Foundation (509(a)(3) support organizations to MLR) each reimbursed MLR for their portion of directors liability insurance ($949/each).

38506 MONTANA LAND RELIANCE 07/02/2015 11 21 AM

# Book Asset Detail 1/01/14 - 12/31/14

81-0369262
FYE 12/31/2014

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp | c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Group BOATS AND VEHICLES** | | | | | | | | | | | | | |
| 1 | | Lavro Driftboat Trailer Bigfork | 1/07/91 | 3,955 00 | 0 00 | | 0 00 | 3,955 00 | 0 00 | 3,955 00 | 0 00 | S/L | 5 0 |
| 2 | | Raft & frame | 1/01/96 | 3,453 56 | 0 00 | | 0 00 | 3,453 56 | 0 00 | 3,453 56 | 0 00 | S/L | 5 0 |
| 3 | | Trailer - Carries New Raft | 5/31/96 | 675 00 | 0 00 | | 0 00 | 675 00 | 0 00 | 675 00 | 0 00 | S/L | 10 0 |
| 4 | | 2000 Nissan Frontier Truck | 4/03/04 | 10,500 00 | 0 00 | | 0 00 | 10,500 00 | 0 00 | 10,500 00 | 0 00 | S/L | 5 0 |
| 6 | | LP Stans 15' Boat Cover - KVD's Boat | 6/12/05 | 506 20 | 0 00 | | 0 00 | 506 20 | 0 00 | 506 20 | 0 00 | S/L | 5 0 |
| 8 | | 2004Honda Pilot (Donated) | 11/17/09 | 16,750 00 | 0 00 | | 0 00 | 15,075 00 | 1,675 00 | 16,750 00 | 0 00 | S/L | 5 0 |
| 9 | | 2003 NISSAN FRONTIER TRUCK | 1/29/10 | 9,700 00 | 0 00 | | 0 00 | 6,790 00 | 1,940 00 | 8,730 00 | 970 00 | S/L | 5 0 |
| 10 | | 2003 SUBARU OUTBACK | 9/02/10 | 11,970 00 | 0 00 | | 0 00 | 8,379 00 | 2,394 00 | 10,773 00 | 1,197 00 | S/L | 5 0 |
| 11 | | Adipose Guide Boat | 11/15/11 | 6,700 00 | 0 00 | | 0 00 | 3,350 00 | 1,340 00 | 4,690 00 | 2,010 00 | S/L | 5 0 |
| 12 | | 2003 Clackacraft 15 ft Drift Boat - KVD | 12/12/11 | 4,000 00 | 0 00 | | 0 00 | 2,000 00 | 800 00 | 2,800 00 | 1,200 00 | S/L | 5 0 |
| 13 | | Fishing Raft Frame - Used with New R. | 12/28/11 | 1,321 75 | 0 00 | | 0 00 | 660 88 | 264 35 | 925 23 | 396 52 | S/L | 5 0 |
| 14 | | 6 Life Vests for Boat - KVD | 1/17/12 | 580 00 | 0 00 | | 0 00 | 174 00 | 116 00 | 290 00 | 290 00 | S/L | 5 0 |
| 15 | | 2006 Toyota Highlander (Donated) | 4/19/12 | 19,915 00 | 0 00 | | 0 00 | 5,974 50 | 3,983 00 | 9,957 50 | 9,957 50 | S/L | 5 0 |
| 16 | | 2010Subaru Outback | 3/05/12 | 16,000 00 | 0 00 | | 0 00 | 4,800 00 | 3,200 00 | 8,000 00 | 8,000 00 | S/L | 5 0 |
| 18 | | [LKA000001] 2013 Subaru Forester | 3/20/13 | 17,576 00 | 0 00 | | 0 00 | 1,757 60 | 3,515 20 | 5,272 80 | 12,303 20 | S/L | 5 0 |
| 19 | | Trailer Hitch 2013 Subaru | 5/03/13 | 625 00 | 0 00 | | 0 00 | 62 50 | 125 00 | 187 50 | 437 50 | S/L | 5 0 |
| 20 | | 2013 NRS 130 Raft | 10/16/13 | 2,250 00 | 0 00 | | 0 00 | 225 00 | 450 00 | 675 00 | 1,575 00 | S/L | 5 0 |
| 71 | | 2012 Toyota Rav 4 | 1/07/14 | 16,000 00 | 0 00 | c | 0 00 | 0 00 | 3,200 00 | 3,200 00 | 12,800 00 | S/L | 5 00 |
| 72 | | Trailer Hitch for 2012 Toyota Rav 4 | 3/05/14 | 429 00 | 0 00 | c | 0 00 | 0 00 | 71 50 | 71 50 | 357 50 | S/L | 5 00 |
| 73 | | 2001 BMW (Donated) | 6/02/14 | 4,500 00 | 0 00 | c | 0 00 | 0 00 | 525 00 | 525 00 | 3,975 00 | S/L | 5 00 |
| 74 | | Torquedo 1003 Trolling Motor | 10/23/14 | 1,999 99 | 0 00 | c | 0 00 | 0 00 | 66 67 | 66 67 | 1,933 32 | S/L | 5 00 |
| 75 | | Dynelite Boat Oars | 10/23/14 | 659 98 | 0 00 | c | 0 00 | 0 00 | 22 00 | 22 00 | 637 98 | S/L | 5 00 |
| | | **BOATS AND VEHICLES** | | 150,066 48 | 0 00 | c | 0 00 | 68,338 24 | 23,687 72 | 92,025 96 | 58,040 52 | | |
| **Group EQUIPMENT AND FURNITURE** | | | | | | | | | | | | | |
| 21 | | DESK | 1/07/88 | 581 00 | 0 00 | | 0 00 | 581 00 | 0 00 | 581 00 | 0 00 | S/L | 7 0 |
| 22 | | PANASONIC TYPEWRITER | 1/07/89 | 595 00 | 0 00 | | 0 00 | 595 00 | 0 00 | 595 00 | 0 00 | S/L | 5 0 |
| 23 | | SEC DESK | 1/07/89 | 290 00 | 0 00 | | 0 00 | 290 00 | 0 00 | 290 00 | 0 00 | S/L | 7 0 |
| 24 | | DESK AND CHAIR | 1/07/89 | 377 00 | 0 00 | | 0 00 | 377 00 | 0 00 | 377 00 | 0 00 | S/L | 7 0 |
| 25 | | SAFECO FILE | 1/07/89 | 805 00 | 0 00 | | 0 00 | 805 00 | 0 00 | 805 00 | 0 00 | S/L | 7 0 |
| 26 | | DESK CHAIR FILE CABINETS | 1/07/89 | 1,029 00 | 0 00 | | 0 00 | 1,029 00 | 0 00 | 1,029 00 | 0 00 | S/L | 7 0 |
| 27 | | OFFICE FURNITURE | 1/07/92 | 200 00 | 0 00 | | 0 00 | 200 00 | 0 00 | 200 00 | 0 00 | S/L | 7 0 |
| 28 | | OFFICE FURNITURE | 1/07/93 | 220 00 | 0 00 | | 0 00 | 220 00 | 0 00 | 220 00 | 0 00 | S/L | 7 0 |
| 29 | | DESK & FILE CABINET | 6/16/94 | 525 00 | 0 00 | | 0 00 | 525 00 | 0 00 | 525 00 | 0 00 | S/L | 7 0 |
| 30 | | Office Equipment FH | 4/21/97 | 399 97 | 0 00 | | 0 00 | 399 97 | 0 00 | 399 97 | 0 00 | S/L | 5 0 |
| 31 | | Map File | 12/21/97 | 509 98 | 0 00 | | 0 00 | 509 98 | 0 00 | 509 98 | 0 00 | S/L | 7 0 |
| 32 | | Oak Table (donated) | 6/10/99 | 750 00 | 0 00 | | 0 00 | 750 00 | 0 00 | 750 00 | 0 00 | S/L | 7 0 |
| 33 | | Desk | 3/30/00 | 412 00 | 0 00 | | 0 00 | 412 00 | 0 00 | 412 00 | 0 00 | S/L | 7 0 |
| 34 | | Pentax Camera - Chris | 5/06/00 | 600 00 | 0 00 | | 0 00 | 600 00 | 0 00 | 600 00 | 0 00 | S/L | 5 0 |
| 35 | | Flat File | 3/27/01 | 620 00 | 0 00 | | 0 00 | 620 00 | 0 00 | 620 00 | 0 00 | S/L | 7 0 |
| 36 | | Norstar 8x24 Phone System | 1/07/02 | 5,271 00 | 0 00 | | 0 00 | 5,271 00 | 0 00 | 5,271 00 | 0 00 | S/L | 5 0 |
| 37 | | Copier | 1/07/03 | 745 00 | 0 00 | | 0 00 | 745 00 | 0 00 | 745 00 | 0 00 | S/L | 5 0 |
| 38 | | Hypercom credit card machine | 6/30/04 | 630 00 | 0 00 | | 0 00 | 630 00 | 0 00 | 630 00 | 0 00 | S/L | 7 0 |
| 39 | | Hub & router | 10/28/04 | 348 98 | 0 00 | | 0 00 | 348 98 | 0 00 | 348 98 | 0 00 | S/L | 5 0 |
| 40 | | Compaq laptop & carrying case | 3/11/04 | 1,711 95 | 0 00 | | 0 00 | 1,711 95 | 0 00 | 1,711 95 | 0 00 | S/L | 5 0 |
| 41 | | Fire/security safe | 11/17/04 | 561 88 | 0 00 | | 0 00 | 533 80 | 28 08 | 561 88 | 0 00 | S/L | 10 0 |
| 42 | | Igage Mapping Software | 2/15/05 | 1,976 00 | 0 00 | | 0 00 | 1,976 00 | 0 00 | 1,976 00 | 0 00 | S/L | 5 0 |
| 43 | | Nikon Coolpix Digital Camera - Safe | 7/30/05 | 436 90 | 0 00 | | 0 00 | 436 90 | 0 00 | 436 90 | 0 00 | S/L | 5 0 |
| 44 | | 4 Digital Cameras | 11/17/06 | 1,209 25 | 0 00 | | 0 00 | 1,209 25 | 0 00 | 1,209 25 | 0 00 | S/L | 5 0 |
| 45 | | COREL SOF1WARE LICENSES | 3/05/07 | 800 00 | 0 00 | | 0 00 | 800 00 | 0 00 | 800 00 | 0 00 | S/L | 5 0 |
| 46 | | KYOCERA PRINTER KIM | 6/28/07 | 850 00 | 0 00 | | 0 00 | 850 00 | 0 00 | 850 00 | 0 00 | S/L | 5 0 |
| 47 | | ArcGIS ArcView Software/License | 2/15/08 | 1,511 00 | 0 00 | | 0 00 | 1,511 00 | 0 00 | 1,511 00 | 0 00 | S/L | 5 0 |
| 48 | | Manager Assist Software Licenses | 9/05/08 | 2,343 00 | 0 00 | | 0 00 | 2,343 00 | 0 00 | 2,343 00 | 0 00 | S/L | 5 0 |
| 49 | | HP ComputerlMonitor (Helena) | 10/09/08 | 1,249 00 | 0 00 | | 0 00 | 1,249 00 | 0 00 | 1,249 00 | 0 00 | S/L | 5 0 |
| 50 | | MS Wireless Notebook w/Case - Mary | 10/23/08 | 1,316 00 | 0 00 | | 0 00 | 1,316 00 | 0 00 | 1,316 00 | 0 00 | S/L | 5 0 |
| 51 | | New Server (w/tape drive/monitor) | 11/14/08 | 5,181 00 | 0 00 | | 0 00 | 5,181 00 | 0 00 | 5,181 00 | 0 00 | S/L | 5 0 |
| 52 | | Nikon 040 Camera Canon 67mm Lens | 1/01/09 | 512 93 | 0 00 | | 0 00 | 461 65 | 51 28 | 512 93 | 0 00 | S/L | 5 0 |
| 53 | | BROTHER MCF 9320CW COLOR PRINT | 7/26/10 | 499 98 | 0 00 | | 0 00 | 350 00 | 100 00 | 450 00 | 49 98 | S/L | 5 0 |
| 54 | | Canon Pro900 Inkjet(Michael) | 3/21/11 | 426 99 | 0 00 | | 0 00 | 213 50 | 85 40 | 298 90 | 128 09 | S/L | 5 0 |
| 55 | | HP Compaq 6000 Pro Computer/Moni | 3/21/11 | 740 00 | 0 00 | | 0 00 | 370 00 | 148 00 | 518 00 | 222 00 | S/L | 5 0 |
| 56 | | HP Compaq 6000 Pro Computer/Moni | 3/21/11 | 740 00 | 0 00 | | 0 00 | 370 00 | 148 00 | 518 00 | 222 00 | S/L | 5 0 |
| 57 | | HP Compaq 6000 Pro Computer/Moni | 3/21/11 | 740 00 | 0 00 | | 0 00 | 370 00 | 148 00 | 518 00 | 222 00 | S/L | 5 0 |
| 58 | | HP Compaq 6000 Pro Computer/Moni | 3/21/11 | 740 00 | 0 00 | | 0 00 | 370 00 | 148 00 | 518 00 | 222 00 | S/L | 5 0 |
| 59 | | HP Compaq 6000 Computer/Monitor | 3/21/11 | 700 00 | 0 00 | | 0 00 | 350 00 | 140 00 | 490 00 | 210 00 | S/L | 5 0 |
| 60 | | HP Compaq 6000 ComputerlMonitor ( | 3/21/11 | 700 00 | 0 00 | | 0 00 | 350 00 | 140 00 | 490 00 | 210 00 | S/L | 5 0 |
| 61 | | HP Compaq 6000 Computer/Monitor ( | 3/21/11 | 700 00 | 0 00 | | 0 00 | . 350 00 | 140 00 | 490 00 | 210 00 | S/L | 5 0 |
| 62 | | HP Compaq 6000 Computer/Monitor ( | 3/21/11 | 700 00 | 0 00 | | 0 00 | 350 00 | 140 00 | 490 00 | 210 00 | S/L | 5 0 |
| 63 | | HP Compaq 6000 Computer/Monitor | 3/21/11 | 700 00 | 0 00 | | 0 00 | 350 00 | 140 00 | 490 00 | 210 00 | S/L | 5 0 |
| 64 | | HP Compaq 6000 Computer/Monitor ( | 3/21/11 | 585 00 | 0 00 | | 0 00 | 292 50 | 117 00 | 409 50 | 175 50 | S/L | 5 0 |
| 65 | | HP Compaq 6000 Computer/Monitor | 3/21/11 | 585 00 | 0 00 | | 0 00 | 292 50 | 117 00 | 409 50 | 175 50 | S/L | 5 0 |
| 66 | | HP Compaq 09500 Computer/Monitor | 3/21/11 | 935 00 | 0 00 | | 0 00 | 467 50 | 187 00 | 654 50 | 280 50 | S/L | 5 0 |
| 67 | | HP LJ P4015N Printer (Envelope) | 10/31/11 | 1,564 00 | 0 00 | | 0 00 | 782 00 | 312 80 | 1,094 80 | 469 20 | S/L | 5 0 |
| 68 | | Canon EOS Rebel Camera | 3/01/12 | 499 99 | 0 00 | | 0 00 | 150 00 | 100 00 | 250 00 | 249 99 | S/L | 5 0 |
| 69 | | Solid Cherry Conference Table | 4/16/13 | 4,800 00 | 0 00 | | 0 00 | 342 86 | 685 71 | 1,028.57 | 3,771 43 | S/L | 7 0 |
| 76 | | Acer Laptop PC | 5/09/14 | 599 97 | 0 00 | c | 0 00 | 0 00 | 80 00 | 80 00 | 519 97 | S/L | 5 00 |
| 77 | | 3 Garmen Oregon 600 GPS Unit | 11/04/14 | 899 85 | 0 00 | c | 0 00 | 0 00 | 30 00 | 30 00 | 869 85 | S/L | 5 00 |
| 78 | | 5 Nikon Coolpix L610 Digital Cameras | 4/08/14 | 460 95 | 0 00 | c | 0 00 | 0 00 | 69 14 | 69 14 | 391 81 | S/L | 5 00 |
| 79 | | Prodesk 400 PC | 4/04/14 | 580 00 | 0 00 | c | 0 00 | 0 00 | 87 00 | 87 00 | 493 00 | S/L | 5 00 |
| 80 | | HP Compaq Computer/Monitor (Phelp | 3/11/14 | 898.00 | 0 00 | c | 0 00 | 0 00 | 149 67 | 149 67 | 748 33 | S/L | 5 00 |
| 81 | | HP Compaq Computer/Monitor (Ringl | 3/11/14 | 890 92 | 0 00 | c | 0 00 | 0 00 | 148.49 | 148.49 | 742 43 | S/L | 5 00 |
| 82 | | HP Compaq Computer/Monitor (Delg | 3/11/14 | 890 92 | 0 00 | c | 0 00 | 0 00 | 148.49 | 148.49 | 742 43 | S/L | 5 00 |

| Asset | d t | Property Description | Date In Service | Book Cost | Book Sec 179 Exp | c | Book Sal Value | Book Prior Depreciation | Book Current Depreciation | Book End Depr | Book Net Book Value | Book Method | Book Period |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 83 | | HP Compaq Computer/Monitor (Delge | 3/11/14 | 890 92 | 0 00 | c | 0 00 | 0 00 | 148 49 | 148 49 | 742 43 | S/L | 5 00 |
| 84 | | HP Compaq Computer/Monitor (Stear | 3/11/14 | 890 92 | 0 00 | c | 0 00 | 0 00 | 148 49 | 148 49 | 742 43 | S/L | 5 00 |
| 85 | | HP Compaq Computer/Monitor (Enks | 3/11/14 | 890 91 | 0 00 | c | 0 00 | 0 00 | 148 49 | 148 49 | 742 42 | S/L | 5 00 |
| 86 | | HP Compaq Computer/Monitor (Cook | 3/11/14 | 1,595 91 | 0 00 | c | 0 00 | 0 00 | 265 99 | 265 99 | 1,329 92 | S/L | 5 00 |
| 87 | | HP Compaq Computer/Monitor (Bell) | 3/11/14 | 1,603 00 | 0 00 | c | 0 00 | 0 00 | 267 17 | 267 17 | 1,335 83 | S/L | 5 00 |
| 88 | | HP Compaq Computer/Monitor (VanD | 3/11/14 | 1,317 75 | 0 00 | c | 0 00 | 0 00 | 219 63 | 219 63 | 1,098 12 | S/L | 5 00 |
| 89 | | HP Compaq Computer/Monitor (Schilt | 3/11/14 | 1,198 00 | 0 00 | c | 0 00 | 0 00 | 199 67 | 199 67 | 998 33 | S/L | 5 00 |
| 90 | | HP Compaq Computer/Monitor (Smitl | 3/11/14 | 898 00 | 0 00 | c | 0 00 | 0 00 | 149 67 | 149 67 | 748 33 | S/L | 5 00 |
| 91 | | Computer Program Upgrades | 1/16/14 | 847 00 | 0 00 | c | 0 00 | 0 00 | 155 28 | 155 28 | 691 72 | S/L | 5 00 |
| | | EQUIPMENT AND FURNITURE | | 66,276 82 | 0 00 | c | 0 00 | 40,609 34 | 5 491 94 | 46 101 28 | 20,175 54 | | |
| **Group TENANT IMPROVEMENTS** | | | | | | | | | | | | | |
| 70 | | Tenant Improvements 324 Fuller | 6/24/13 | 15,000 00 | 0 00 | | 0 00 | 583 33 | 1,000 00 | 1,583 33 | 13,416 67 | S/L | 15 00 |
| | | TENANT IMPROVEMENTS | | 15,000 00 | 0 00 | c | 0 00 | 583 33 | 1,000 00 | 1,583 33 | 13,416 67 | | |
| | | Grand Total | | 231,343 30 | 0 00 | c | 0 00 | 109,530 91 | 30,179 66 | 139,710 57 | 91,632 73 | | |