

**COMMITTEE ON NATURAL RESOURCES**  
**113<sup>th</sup> Congress Disclosure Form**  
**As required by and provided for in House Rule XI, clause 2(g) and**  
**the Rules of the Committee on Natural Resources**

Full Committee Oversight hearing on *“DOI Hydraulic Fracturing Rule: A Recipe for Government Waste,  
Duplication and Delay.”*  
May 8, 2013

For Individuals:

1. Name:
2. Address:
3. Email Address:
4. Phone Number:

\* \* \* \* \*

For Witnesses Representing Organizations:

1. Name: Sara Kendall
2. Name of Organization(s) You are Representing at the Hearing: Western Organization of Resource Councils
3. Business Address: [Information redacted for privacy]
4. Business Email Address: [Information redacted for privacy]
5. Business Phone Number: [Information redacted for privacy]

## For all Witnesses

Name/Organization: Sara Kendall/Western Organization of Resource Councils

Title/Date of Hearing: Oversight hearing on "DOI Hydraulic Fracturing Rule: A Recipe for Government Waste, Duplication and Delay." May 8, 2013

a. Any training or educational certificates, diplomas or degrees or other educational experiences that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

None.

b. Any professional licenses, certifications, or affiliations held that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

None.

c. Any employment, occupation, ownership in a firm or business, or work-related experiences that relate to your qualifications to testify on or knowledge of the subject matter of the hearing.

Sara Kendall is the Washington, DC Office Director for the Western Organization of Resource Councils. Sara has worked for WORC since 1994, including oil and gas policy for much of this time. She has written and edited many WORC publications, including *Uncertain Fortune*, *Law and Order in the Oil and Gas Fields*, and *Model Oil and Gas Laws, Regulations and Ordinances*.

d. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior (and/or other agencies invited) that you have received in the current year and previous four years, including the source and the amount of each grant or contract.

None.

e. A list of all lawsuits or petitions filed by you against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed.

None.

f. A list of all federal lawsuits filed against you by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed.

None.

g. Any other information you wish to convey that might aid the Members of the Committee to better understand the context of your testimony.

None.

## Witnesses Representing Organizations

Name/Organization: Sara Kendall/Western Organization of Resource Councils

Title/Date of Hearing: Oversight hearing on "DOI Hydraulic Fracturing Rule: A Recipe for Government Waste, Duplication and Delay." May 8, 2013

h. Any offices, elected positions, or representational capacity held in the organization(s) on whose behalf you are testifying.

Washington, DC Office Director

i. Any federal grants or contracts (including subgrants or subcontracts) from the *Department of the Interior (and /or other agencies invited)* that were received in the current year and previous four years by the organization(s) you represent at this hearing, including the source and amount of each grant or contract for each of the organization(s).

None.

j. A list of all lawsuits or petitions filed by the organization(s) you represent at the hearing against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed for each of the organization(s).

March 2011 – Center for Food Safety v. Vilsack, challenging USDA’s deregulation of Roundup Ready alfalfa under NEPA

March 2013 – Petition seeking rulemaking to address the transportation of diluted bitumen through interstate pipelines

k. A list of all federal lawsuits filed against the organization(s) you represent at the hearing by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed.

None.

l. For tax-exempt organizations and non-profit organizations, copies of the three most recent public IRS Form 990s (including Form 990-PF, Form 990-N, and Form 990-EZ) for each of the organization(s) you represent at the hearing (not including any contributor names and addresses or any information withheld from public inspection by the Secretary of the Treasury under 26 U.S.C. 6104)).

Attached.

2009

Open to Public Inspection

Form 990

Return of Organization Exempt From Income Tax

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

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

Department of the Treasury Internal Revenue Service

A For the 2009 calendar year, or tax year beginning January 1, 2009, and ending December 31, 2010

Header section containing organization name (Western Organization of Resource Councils), address (220 S. 27TH STREET, BILLINGS, MT 59101), employer ID number (45-0356819), telephone number (406) 252-9672, and principal officer name (PATRICK SWEENEY).

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, membership counts, revenue breakdown (Total revenue: 1,152,086), expenses breakdown (Total expenses: 1,116,094), and net assets (Total net assets: 141,818).

Part II Signature Block

Signature block containing signatures of Patrick Sweeney (officer) dated 8/4/10 and Paul Stro (preparer) dated 8/4/10, along with firm name STROM & ASSOCIATES, P.C. and address.

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

SCANNED AUG 25 2010

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**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission:  
**To advance the vision of a democratic, sustainable and just society through community action. WORC is committed to building sustainable environmental and economic communities that balance economic growth with the health of people and stewardship of their land, water and air resources.**

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

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

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

4a (Code: ) (Expenses \$ **1,006,331** including grants of \$ ) (Revenue \$ )  
**RESEARCH, EDUCATION, PUBLIC POLICY ADVOCACY AND LEADERSHIP AND STAFF DEVELOPMENT. FOCUSED ON ENERGY POLICY IMPACTS IN THE WESTERN UNITED STATES. PROMOTION OF BIOFUELS, ECONOMIC IMPACTS OF THE INTRODUCTION OF GENETICALLY MODIFIED CROPS, UNITED STATES TRADE AGREEMENTS, COUNTRY OF ORIGIN LABELING FOR MEAT AND STAFF TRAINING SESSIONS AND TECHNICAL ASSISTANCE TO GROUPS REACHING OVER 500 LEADERS.**

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ **50** )

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

4d Other program services (Describe in Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )  
4e Total program service expenses ► **1,006,331**

**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   |  | ✓   |    |  |   |  |
| 2   | Is the organization required to complete Schedule B, Schedule of Contributors?  | ✓  |     |    |  |   |  |
| 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  |  | ✓   |    |  |   |  |
| 4   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II  |  |     |    |  |   |  |
| 5   | <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III  |  | ✓   |    |  |   |  |
| 6   | Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  |  | ✓   |    |  |   |  |
| 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  |  | ✓   |    |  |   |  |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III   |  | ✓   |    |  |   |  |
| 9   | Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV   |  | ✓   |    |  |   |  |
| 10  | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V  |  | ✓   |    |  |   |  |
| 11  | Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable   | ✓  |     |    |  |   |  |
|     | <ul style="list-style-type: none"> <li>• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X</li> <li>• 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? If "Yes," complete Schedule D, Part X.</li> </ul> |  |     |    |  |   |  |
| 12  | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.  | ✓  |     |    |  |   |  |
| 12A | Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.   | <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>Yes</td> <td>No</td> </tr> <tr> <td></td> <td>✓</td> </tr> </table> | Yes | No |  | ✓ |  |
| Yes | No  |  |     |    |  |   |  |
|     | ✓   |  |     |    |  |   |  |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E   |  | ✓   |    |  |   |  |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States?   |  | ✓   |    |  |   |  |
| 14b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I   |  | ✓   |    |  |   |  |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II   |  | ✓   |    |  |   |  |
| 16  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III   |  | ✓   |    |  |   |  |
| 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  |  | ✓   |    |  |   |  |
| 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  |  | ✓   |    |  |   |  |
| 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  |  | ✓   |    |  |   |  |
| 20  | Did the organization operate one or more hospitals? If "Yes," complete Schedule H   |  | ✓   |    |  |   |  |

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

|   | Yes | No |
|---|-----|----|
| 21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .   |     | ✓  |
| 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .  |     | ✓  |
| 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 . . . . .                           |     | ✓  |
| 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 25 . . . . . |     | ✓  |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .   |     | ✓  |
| 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? . . . . .  |     | ✓  |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .   |     | ✓  |
| 25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .  |     | ✓  |
| b 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 . . . . .             |     | ✓  |
| 26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .   |     | ✓  |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .                 |     | ✓  |
| 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 . . . . .   |     | ✓  |
| b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .  |     | ✓  |
| c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .  |     | ✓  |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .   |     | ✓  |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .   |     | ✓  |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .   |     | ✓  |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .   |     | ✓  |
| 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 . . . . .   |     | ✓  |
| 34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .  | ✓   |    |
| 35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .  | ✓   |    |
| 36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .  |     |    |
| 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 . . . . .  |     | ✓  |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .   | ✓   |    |

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

|            |  | Yes | No |
|------------|--|-----|----|
| <b>1a</b>  | Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable   |     |    |
| <b>1b</b>  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  |     |    |
| <b>1c</b>  | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?   | ✓   |    |
| <b>2a</b>  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return  |     |    |
| <b>2b</b>  | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)                              | ✓   |    |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?   |     | ✓  |
| <b>3b</b>  | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O   |     |    |
| <b>4a</b>  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?                                   |     | ✓  |
| <b>4b</b>  | If "Yes," enter the name of the foreign country: _____<br>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts   |     |    |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  |     | ✓  |
| <b>5b</b>  | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   |     | ✓  |
| <b>5c</b>  | If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?  |     |    |
| <b>6a</b>  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?  | ✓   |    |
| <b>6b</b>  | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  | ✓   |    |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |     |    |
| <b>7a</b>  | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?  |     | ✓  |
| <b>7b</b>  | If "Yes," did the organization notify the donor of the value of the goods or services provided?  |     |    |
| <b>7c</b>  | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   |     | ✓  |
| <b>7d</b>  | If "Yes," indicate the number of Forms 8282 filed during the year  |     |    |
| <b>7e</b>  | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  |     | ✓  |
| <b>7f</b>  | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   |     | ✓  |
| <b>7g</b>  | For all contributions of qualified intellectual property, did the organization file Form 8899 as required?   |     | ✓  |
| <b>7h</b>  | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?  |     | ✓  |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? |     |    |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>   |     |    |
| <b>9a</b>  | Did the organization make any taxable distributions under section 4966?  |     |    |
| <b>9b</b>  | Did the organization make a distribution to a donor, donor advisor, or related person?   |     |    |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter:   |     |    |
| <b>10a</b> | Initiation fees and capital contributions included on Part VIII, line 12   |     |    |
| <b>10b</b> | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  |     |    |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter:  |     |    |
| <b>11a</b> | Gross income from members or shareholders  |     |    |
| <b>11b</b> | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)   |     |    |
| <b>12a</b> | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  |     |    |
| <b>12b</b> | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  |     |    |



**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.

**Section A. Governing Body and Management**

|           |   | Yes                                 | No                                  |
|-----------|---|-------------------------------------|-------------------------------------|
| <b>1a</b> | Enter the number of voting members of the governing body . . . . .  |                                     | <b>13</b>                           |
| <b>b</b>  | Enter the number of voting members that are independent . . . . .   |                                     | <b>13</b>                           |
| <b>2</b>  | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .   |                                     | <input checked="" type="checkbox"/> |
| <b>3</b>  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . |                                     | <input checked="" type="checkbox"/> |
| <b>4</b>  | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .   |                                     | <input checked="" type="checkbox"/> |
| <b>5</b>  | Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .   |                                     | <input checked="" type="checkbox"/> |
| <b>6</b>  | Does the organization have members or stockholders? . . . . .   |                                     | <input checked="" type="checkbox"/> |
| <b>7a</b> | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>b</b>  | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>8</b>  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |                                     |                                     |
| <b>a</b>  | The governing body? . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>b</b>  | Each committee with authority to act on behalf of the governing body? . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>9</b>  | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .        |                                     | <input checked="" type="checkbox"/> |

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► Eileen Hanchett (406) 252-9672  
220 S. 27th Street West Billings, MT 59101

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

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

| (A)<br>Name and Title                   | (B)<br>Average hours per week | (C)<br>Position (check all that apply) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|-------------------------------|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|   |                               | Individual trustee or director         | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| Patrick Sweeney<br>Regional Director    | 50                            | ✓                                      |                       | ✓       |              |                              | 62,232 |  | 18,283  |   |
| Eileen Hanchett<br>Comptroller          | 40                            | ✓                                      |                       | ✓       |              |                              | 42,588 |  | 7,213   |   |
| Shane Kolb<br>Chair                     | 1                             | ✓                                      |                       | ✓       |              |                              |        |  |   |   |
| Monica Wiitanen<br>Vice Chair           | 1                             | ✓                                      |                       | ✓       |              |                              |        |  |   |   |
| Lana Sangmeister<br>Secretary/Treasurer | 1                             | ✓                                      |                       | ✓       |              |                              |        |  |   |   |
| Verle Reinicke<br>Director              | 1                             | ✓                                      |                       |         |              |                              |        |  |   |   |
| Arie McFarlan<br>Director               | 1                             | ✓                                      |                       |         |              |                              |        |  |   |   |
| Gretchen Nicholoff<br>Director          | 1                             | ✓                                      |                       |         |              |                              |        |  |   |   |
| Bernie Barlow<br>Director               | 1                             | ✓                                      |                       |         |              |                              |        |  |   |   |
| David Haire<br>Director                 | 1                             | ✓                                      |                       |         |              |                              |        |  |   |   |
| Julia Page<br>Director                  | 1                             | ✓                                      |                       |         |              |                              |        |  |   |   |
| Steve Bartell<br>Director               | 1                             | ✓                                      |                       |         |              |                              |        |  |   |   |
| Nancy Gledhill<br>Director              | 1                             | ✓                                      |                       |         |              |                              |        |  |   |   |
| K.C. Duerig<br>Director                 | 1                             | ✓                                      |                       |         |              |                              |        |  |   |   |
| Ken Warr<br>Director                    | 1                             | ✓                                      |                       |         |              |                              |        |  |   |   |
|   |                               |  |                       |         |              |                              |        |  |   |   |

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

| (A)<br>Name and title | (B)<br>Average hours per week | (C)<br>Position (check all that apply) |                       |         |              |                              |                | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|-----------------------|-------------------------------|--|-----------------------|---------|--------------|------------------------------|----------------|--|---|---|
|                       |                               | Individual trustee or director         | Institutional trustee | Officer | Key employee | Highest compensated employee | Former         |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
| <b>1b Total</b>       |                               |  |                       |         |              |                              | <b>104,820</b> |  | <b>25,496</b>   |   |

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

|   | Yes | No |
|---|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>   |     | ✓  |
| <b>4</b> 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? <i>If "Yes," complete Schedule J for such individual.</i> |     | ✓  |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>                                      |     | ✓  |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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

| <b>Part VIII Statement of Revenue</b>   |  |  | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512, 513, or 514 |            |
|---|--|--|----------------------|--|---|---|------------|
| <b>Contributions, gifts, grants and other similar amounts</b>   | <b>1a</b> Federated campaigns . . . . .  | <b>1a</b>  |                      |  |   |   |            |
|   | <b>b</b> Membership dues . . . . .   | <b>1b</b>  | <b>18,007</b>        |  |   |   |            |
|   | <b>c</b> Fundraising events . . . . .  | <b>1c</b>  |                      |  |   |   |            |
|   | <b>d</b> Related organizations . . . . .   | <b>1d</b>  | <b>1,078,600</b>     |  |   |   |            |
|   | <b>e</b> Government grants (contributions).  | <b>1e</b>  |                      |  |   |   |            |
|   | <b>f</b> All other contributions, gifts, grants,<br>and similar amounts not included above | <b>1f</b>  | <b>41,572</b>        |  |   |   |            |
|   | <b>g</b> Noncash contributions included in lines 1a-1f. \$                                 |  |                      |  |   |   |            |
|   | <b>h Total.</b> Add lines 1a-1f . . . . . ▶  |  | <b>1,138,179</b>     |  |   |   |            |
| <b>Program Service Revenue</b>  | <b>2a Fees for Services</b> . . . . .  | <b>Business Code</b>   | <b>13,395</b>        | <b>13,395</b>                                      |   |   |            |
|   | <b>b</b> . . . . .   | <b>900099</b>  |                      |  |   |   |            |
|   | <b>c</b> . . . . .   |  |                      |  |   |   |            |
|   | <b>d</b> . . . . .   |  |                      |  |   |   |            |
|   | <b>e</b> . . . . .   |  |                      |  |   |   |            |
|   | <b>f</b> All other program service revenue . . . . .                                       |  |                      |  |   |   |            |
|   | <b>g Total.</b> Add lines 2a-2f . . . . . ▶  |  | <b>13,395</b>        |  |   |   |            |
|   | <b>Other Revenue</b>   | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts) . . . . . ▶ |                      | <b>512</b>   |   |   | <b>512</b> |
| <b>4</b> Income from investment of tax-exempt bond proceeds . . . . . ▶   |  |  |                      |  |   |   |            |
| <b>5</b> Royalties . . . . . ▶  |  |  |                      |  |   |   |            |
| <b>6a</b> Gross Rents . . . . .   |  | (i) Real   | (ii) Personal        |  |   |   |            |
|   |  | <b>b</b> Less: rental expenses . . . . .   |                      |  |   |   |            |
|   |  | <b>c</b> Rental income or (loss) . . . . .   |                      |  |   |   |            |
|   |  | <b>d</b> Net rental income or (loss) . . . . . ▶   |                      |  |   |   |            |
| <b>7a</b> Gross amount from sales of<br>assets other than inventory   |  | (i) Securities   | (ii) Other           |  |   |   |            |
|   |  | <b>b</b> Less: cost or other basis<br>and sales expenses . . . . .                                   |                      |  |   |   |            |
|   |  | <b>c</b> Gain or (loss) . . . . .  |                      |  |   |   |            |
|   |  | <b>d</b> Net gain or (loss) . . . . . ▶  |                      |  |   |   |            |
| <b>8a</b> Gross income from fundraising<br>events (not including \$ . . . . .<br>of contributions reported on line 1c).<br>See Part IV, line 18 . . . . . |  | <b>a</b>   |                      |  |   |   |            |
|   |  | <b>b</b> Less: direct expenses . . . . .   | <b>b</b>             |  |   |   |            |
|   |  | <b>c</b> Net income or (loss) from fundraising events . . . . . ▶                                    |                      |  |   |   |            |
| <b>9a</b> Gross income from gaming activities.<br>See Part IV, line 19 . . . . .  |  | <b>a</b>   |                      |  |   |   |            |
|   |  | <b>b</b> Less: direct expenses . . . . .   | <b>b</b>             |  |   |   |            |
|   |  | <b>c</b> Net income or (loss) from gaming activities . . . . . ▶                                     |                      |  |   |   |            |
| <b>10a</b> Gross sales of inventory, less<br>returns and allowances . . . . .   |  | <b>a</b>   |                      |  |   |   |            |
|   | <b>b</b> Less: cost of goods sold . . . . .  | <b>b</b>   |                      |  |   |   |            |
|   | <b>c</b> Net income or (loss) from sales of inventory . . . . . ▶                          |  |                      |  |   |   |            |
| Miscellaneous Revenue   |  | <b>Business Code</b>   |                      |  |   |   |            |
| <b>11a</b> . . . . .  |  |  |                      |  |   |   |            |
|   | <b>b</b> . . . . .   |  |                      |  |   |   |            |
|   | <b>c</b> . . . . .   |  |                      |  |   |   |            |
|   | <b>d</b> All other revenue . . . . .   |  |                      |  |   |   |            |
| <b>e Total.</b> Add lines 11a-11d . . . . . ▶   |  |  |                      |  |   |   |            |
| <b>12 Total revenue.</b> See instructions . . . . . ▶   |  |  | <b>1,152,086</b>     | <b>13,395</b>                                      |   | <b>512</b>  |            |

**Part IX Statement of Functional Expenses**

**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.**

**All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

| <i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21  |                       |                                 |  |                             |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22  |                       |                                 |  |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16   |                       |                                 |  |                             |
| 4 Benefits paid to or for members  |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees   | 140,316               | 123,478                         | 2,807                                  | 14,031                      |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)  |                       |                                 |  |                             |
| 7 Other salaries and wages   | 433,506               | 381,486                         | 8,669                                  | 43,351                      |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)  | 47,088                | 41,438                          | 941                                    | 4,709                       |
| 9 Other employee benefits  |                       |                                 |  |                             |
| 10 Payroll taxes   | 117,825               | 103,686                         | 2,357                                  | 11,782                      |
| 11 Fees for services (non-employees):  |                       |                                 |  |                             |
| a Management   |                       |                                 |  |                             |
| b Legal  | 5,359                 | 4,716                           | 107                                    | 536                         |
| c Accounting   | 2,300                 | 2,024                           | 46                                     | 230                         |
| d Lobbying   |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17  |                       |                                 |  |                             |
| f Investment management fees   |                       |                                 |  |                             |
| g Other  |                       |                                 |  |                             |
| 12 Advertising and promotion   |                       |                                 |  |                             |
| 13 Office expenses   | 19,125                | 16,831                          | 382                                    | 1,912                       |
| 14 Information technology  |                       |                                 |  |                             |
| 15 Royalties   |                       |                                 |  |                             |
| 16 Occupancy   | 76,505                | 67,324                          | 1,530                                  | 7,651                       |
| 17 Travel  | 42,833                | 37,693                          | 857                                    | 4,283                       |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials  |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings  | 63,276                | 63,276                          |  |                             |
| 20 Interest  |                       |                                 |  |                             |
| 21 Payments to affiliates  |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization   | 4,200                 | 3,696                           | 84                                     | 420                         |
| 23 Insurance   | 3,573                 | 3,145                           | 71                                     | 357                         |
| 24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)   |                       |                                 |  |                             |
| a <b>CURRENT ISSUE CAMPAIGN</b>  | 107,869               | 107,869                         |  |                             |
| b <b>VOTER PARTICIPATION</b>   | 30,242                | 30,242                          |  |                             |
| c <b>MARKETING &amp; DISTRIBUTION</b>  | 7,495                 | 6,595                           | 150                                    | 750                         |
| d <b>PRINTING &amp; PUBLICATIONS</b>   | 14,582                | 12,832                          | 292                                    | 1,458                       |
| e  |                       |                                 |  |                             |
| f All other expenses   |                       |                                 |  |                             |
| 25 <b>Total functional expenses.</b> Add lines 1 through 24f   |                       |                                 |  |                             |
| 26 <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation | 1,116,094             | 1,006,331                       | 18,293                                 | 91,470                      |

**Part X Balance Sheet**

|                                    |  | (A)<br>Beginning of year   |         | (B)<br>End of year |         |
|------------------------------------|--|--|---------|--------------------|---------|
| <b>Assets</b>                      | 1  | Cash—non-interest-bearing  | 48,107  | 1                  | 32,233  |
|                                    | 2  | Savings and temporary cash investments   | 82,053  | 2                  | 123,180 |
|                                    | 3  | Pledges and grants receivable, net   |         | 3                  |         |
|                                    | 4  | Accounts receivable, net   | 3,512   | 4                  | 9,288   |
|                                    | 5  | Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L                  |         | 5                  |         |
|                                    | 6  | Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L     |         | 6                  |         |
|                                    | 7  | Notes and loans receivable, net  |         | 7                  |         |
|                                    | 8  | Inventories for sale or use  |         | 8                  |         |
|                                    | 9  | Prepaid expenses and deferred charges  |         | 9                  |         |
|                                    | 10a  | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D  | 21,900  |                    |         |
|                                    | b  | Less. accumulated depreciation   | 12,600  | 10c                | 9,300   |
|                                    | 11   | Investments—publicly traded securities   |         | 11                 |         |
|                                    | 12   | Investments—other securities. See Part IV, line 11   |         | 12                 |         |
|                                    | 13   | Investments—program-related. See Part IV, line 11  |         | 13                 |         |
|                                    | 14   | Intangible assets  |         | 14                 |         |
|                                    | 15   | Other assets. See Part IV, line 11   |         | 15                 |         |
| 16                                 | <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)   | 147,172  | 16      | 174,001            |         |
| <b>Liabilities</b>                 | 17   | Accounts payable and accrued expenses  | 8,424   | 17                 | 0       |
|                                    | 18   | Grants payable   |         | 18                 |         |
|                                    | 19   | Deferred revenue   |         | 19                 |         |
|                                    | 20   | Tax-exempt bond liabilities  |         | 20                 |         |
|                                    | 21   | Escrow or custodial account liability. Complete Part IV of Schedule D  |         | 21                 |         |
|                                    | 22   | Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L |         | 22                 |         |
|                                    | 23   | Secured mortgages and notes payable to unrelated third parties   |         | 23                 |         |
|                                    | 24   | Unsecured notes and loans payable to unrelated third parties   | 1,250   | 24                 | 0       |
|                                    | 25   | Other liabilities. Complete Part X of Schedule D   | 31,672  | 25                 | 32,183  |
|                                    | 26   | <b>Total liabilities.</b> Add lines 17 through 25  | 41,346  | 26                 | 32,183  |
| <b>Net Assets or Fund Balances</b> | <b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b> |  |         |                    |         |
|                                    | 27   | Unrestricted net assets  | 105,826 | 27                 | 141,818 |
|                                    | 28   | Temporarily restricted net assets  |         | 28                 |         |
|                                    | 29   | Permanently restricted net assets  |         | 29                 |         |
|                                    | <b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>                          |  |         |                    |         |
|                                    | 30   | Capital stock or trust principal, or current funds   |         | 30                 |         |
|                                    | 31   | Paid-in or capital surplus, or land, building, or equipment fund   |         | 31                 |         |
|                                    | 32   | Retained earnings, endowment, accumulated income, or other funds   |         | 32                 |         |
| 33                                 | <b>Total net assets or fund balances</b>   | 105,826  | 33      | 141,818            |         |
| 34                                 | <b>Total liabilities and net assets/fund balances</b>  | 147,172  | 34      | 174,001            |         |

**Part XI Financial Statements and Reporting**

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . .
- b** Were the organization's financial statements audited by an independent accountant? . . . . .
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . .  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statement for the year were issued on a consolidated basis, separate basis, or both.  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

|           | Yes | No |
|-----------|-----|----|
|           |     |    |
| <b>2a</b> |     | ✓  |
| <b>2b</b> | ✓   |    |
| <b>2c</b> | ✓   |    |
|           |     |    |
| <b>3a</b> |     | ✓  |
| <b>3b</b> |     |    |

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization

**WESTERN ORGANIZATION OF RESOURCE COUNCILS**

Employer identification number

**45 : 0356819**

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

|  | (a) Donor advised funds | (b) Funds and other accounts |
|--|-------------------------|------------------------------|
| 1 Total number at end of year . . . . .    |                         |                              |
| 2 Aggregate contributions to (during year) |                         |                              |
| 3 Aggregate grants from (during year)      |                         |                              |
| 4 Aggregate value at end of year . . . . . |                         |                              |

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

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds 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 pleasure)     Preservation of an historically important land area

Protection of natural habitat     Preservation of a certified historic structure

Preservation of open space

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

|  | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements . . . . .   | 2a                              |
| b Total acreage restricted by conservation easements . . . . .                                 | 2b                              |
| c Number of conservation easements on a certified historic structure included in (a) . . . . . | 2c                              |
| d Number of conservation easements included in (c) acquired after 8/17/06 . . . . .            | 2d                              |

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

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

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

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

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

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

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.
- (i) Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ . . . . .
- (ii) Assets included in Form 990, Part X . . . . . ▶ \$ . . . . .
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
- a Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ . . . . .
- b Assets included in Form 990, Part X . . . . . ▶ \$ . . . . .



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV.

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

|   | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance                            |                  |                |                    |                      |                     |

- 2** Provide the estimated percentage of the year end balance held as:
- a** Board designated or quasi-endowment ▶ ..... %
  - b** Permanent endowment ▶ ..... %
  - c** Term endowment ▶ ..... %
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- |                                    | Yes           | No |
|------------------------------------|---------------|----|
| <b>(i)</b> unrelated organizations | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations  | <b>3a(ii)</b> |    |
- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?  Yes  No
- 4** Describe in Part XIV the intended uses of the organization's endowment funds

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

| Description of investment   | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land  |                                      |                                 |                              |                |
| <b>b</b> Buildings  |                                      |                                 |                              |                |
| <b>c</b> Leasehold improvements   |                                      |                                 |                              |                |
| <b>d</b> Equipment  |                                      | 21,900                          | 12,600                       | 9,300          |
| <b>e</b> Other  |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) |                                      |                                 |                              | 9,300          |

**Part VII** Investments—Other Securities. See Form 990, Part X, line 12.

| (a) Description of security or category<br>(including name of security)     | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| Financial derivatives . . . . .   |                |   |
| Closely-held equity interests . . . . .                                     |                |   |
| Other .....   |                |   |
| .....   |                |   |
| .....   |                |   |
| .....   |                |   |
| .....   |                |   |
| .....   |                |   |
| .....   |                |   |
| .....   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ► |                |   |

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

| (a) Description of investment type  | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
|   |                |   |
|   |                |   |
|   |                |   |
|   |                |   |
|   |                |   |
|   |                |   |
|   |                |   |
|   |                |   |
|   |                |   |
|   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ► |                |   |

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

| (a) Description   | (b) Book value |
|---|----------------|
|   |                |
|   |                |
|   |                |
|   |                |
|   |                |
|   |                |
|   |                |
|   |                |
|   |                |
|   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ► |                |

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

| 1. (a) Description of liability   | (b) Amount    |
|---|---------------|
| Federal income taxes  |               |
| <b>COMPENSATED ABSENCES</b>   | <b>21,806</b> |
| <b>PAYROLL TAXES PAYABLE</b>  | <b>10,377</b> |
|   |               |
|   |               |
|   |               |
|   |               |
|   |               |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ► | <b>32,183</b> |

2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

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

|           |  |           |                  |
|-----------|--|-----------|------------------|
| <b>1</b>  | Total revenue (Form 990, Part VIII, column (A), line 12)                                 | <b>1</b>  | <b>1,152,086</b> |
| <b>2</b>  | Total expenses (Form 990, Part IX, column (A), line 25)                                  | <b>2</b>  | <b>1,116,094</b> |
| <b>3</b>  | Excess or (deficit) for the year. Subtract line 2 from line 1                            | <b>3</b>  | <b>35,992</b>    |
| <b>4</b>  | Net unrealized gains (losses) on investments   | <b>4</b>  |                  |
| <b>5</b>  | Donated services and use of facilities   | <b>5</b>  |                  |
| <b>6</b>  | Investment expenses  | <b>6</b>  |                  |
| <b>7</b>  | Prior period adjustments   | <b>7</b>  |                  |
| <b>8</b>  | Other (Describe in Part XIV)   | <b>8</b>  |                  |
| <b>9</b>  | Total adjustments (net). Add lines 4 through 8   | <b>9</b>  |                  |
| <b>10</b> | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | <b>10</b> | <b>35,992</b>    |

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

|          |  |           |                  |
|----------|--|-----------|------------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements                       | <b>1</b>  | <b>1,152,086</b> |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12.                            |           |                  |
| <b>a</b> | Net unrealized gains on investments  | <b>2a</b> |                  |
| <b>b</b> | Donated services and use of facilities   | <b>2b</b> |                  |
| <b>c</b> | Recoveries of prior year grants  | <b>2c</b> |                  |
| <b>d</b> | Other (Describe in Part XIV.)  | <b>2d</b> |                  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>  | <b>2e</b> |                  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>   | <b>3</b>  | <b>1,152,086</b> |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1.                           |           |                  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                               | <b>4a</b> |                  |
| <b>b</b> | Other (Describe in Part XIV.)  | <b>4b</b> |                  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>  | <b>4c</b> |                  |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) | <b>5</b>  | <b>1,152,086</b> |

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

|          |   |           |                  |
|----------|---|-----------|------------------|
| <b>1</b> | Total expenses and losses per audited financial statements                                      | <b>1</b>  | <b>1,116,094</b> |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:                               |           |                  |
| <b>a</b> | Donated services and use of facilities  | <b>2a</b> |                  |
| <b>b</b> | Prior year adjustments  | <b>2b</b> |                  |
| <b>c</b> | Other losses  | <b>2c</b> |                  |
| <b>d</b> | Other (Describe in Part XIV.)   | <b>2d</b> |                  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>   | <b>2e</b> |                  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>  | <b>3</b>  | <b>1,116,094</b> |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                              |           |                  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                                | <b>4a</b> |                  |
| <b>b</b> | Other (Describe in Part XIV.)   | <b>4b</b> |                  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>   | <b>4c</b> |                  |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) | <b>5</b>  | <b>1,116,094</b> |

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4; Part IV, lines 1b and 2b, Part V, line 4; Part X, line 2; Part XI, line 8, Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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**Part XIV** Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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

▶ Attach to Form 990.

OMB No 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

**WESTERN ORGANIZATION OF RESOURCE COUNCILS**

Employer identification number

**45 : 0356819**

**Form 990, Part VI, Line 7a - Election of Members and Their Rights**

**WORC IS A REGIONAL NETWORK OF SEVEN GRASSROOTS COMMUNITY ORGANIZATIONS THAT INCLUDE 10,000 MEMBERS AND 45 LOCAL CHAPTERS. A 13-MEMBER BOARD OF DIRECTORS GOVERNS WORC. EACH MEMBER GROUP ELECTS TWO REPRESENTATIVES TO THE WORC BOARD OF DIRECTORS.**

**Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members**

**ALTHOUGH ALL DECISIONS OF BOARD ARE NOT SUBJECT TO APPROVAL BY ORGANIZATION MEMBERS, ALL ISSUES PERTAINING TO POLICY AND POLICY CHANGES MUST BE APPROVED BY ORGANIZATION MEMBERS.**

**Form 990, Part VI, Line 11a - Organization's Process Used to Review Form 990**

**AUTHORIZED OFFICERS, BOARD MEMBERS, COMPTROLLER, AND ADDITIONAL STAFF WORK WITH LEGAL COUNCIL TO REVIEW FORM 990.**

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**

**WORC'S CONFLICT OF INTEREST POLICY REQUIRES EACH DIRECTOR, OFFICER, AND KEY EMPLOYEE TO DISCLOSE ANNUALLY ANY FINANCIAL INTERESTS THAT COULD GIVE RISE TO A CONFLICT OF INTEREST. THE BOARD OF DIRECTORS, OR A COMMITTEE FO THE BOARD, DETERMINES WHETHER ANY PROPOSED TRANSACTION CREATES A CONFLICT FO INTEREST, AND IF SO, REVIEWS THE TRANSACTION. ANY PERSON WITH A CONFLICT OF INTEREST MAY ANSWER QUESTIONS AND PROVIDE INFORMATION TO THE BOARD OR COMMITTEE, BUT MAY NOT PARTICIPATE IN THE BOARD'S OR COMMITTEE'S DELIBERATION ABOUT OR VOTE ON THE PROPOSED TRANSACTION.**

Name of the organization

**WESTERN ORGANIZATION OF RESOURCE COUNCILS**

Employer identification number

**45 | 0356819**

**Form 990, Part VI, Line 15a - Compensation Process for Top Official**

**THE BOARD OF DIRECTORS REVIEWS AND APPROVES ALL SALARIES.**

**Form 990, Part VI, Section C, Line 19 - Public Disclosure of Governing Documents**

**THE ORGANIZATION RESPONDS TO INFORMATION REQUESTS IN FULL COMPLIANCE WITH FEDERAL AND STATE LAWS.**

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

OMB No 1545-0047

**2009**

**Open to Public  
Inspection**

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization

**WESTERN ORGANIZATION OF RESOURCE COUNCILS**

Employer identification number  
**45 0356819**

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

| (a)<br>Name, address, and EIN of disregarded entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>Direct controlling entity |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| -----   |                         |  |                     |                           |                                  |
| -----   |                         |  |                     |                           |                                  |
| -----   |                         |  |                     |                           |                                  |
| -----   |                         |  |                     |                           |                                  |
| -----   |                         |  |                     |                           |                                  |
| -----   |                         |  |                     |                           |                                  |
| -----   |                         |  |                     |                           |                                  |
| -----   |                         |  |                     |                           |                                  |

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

| (a)<br>Name, address, and EIN of related organization   | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity |
|---|-------------------------|--|----------------------------|---|----------------------------------|
| WORC EDUCATION PROJECT - 84-1123481<br>220 S. 27TH STREET, SUITE B, BILLINGS, MT 59101          | EDUCATIONAL             | MT   | 501(c)(3)                  | 11a   | WORC                             |
| WORC PAC d/b/a SOUTH DAKOTA RURAL VOTERS PAC-26-2411139<br>220 S. 27 STREET, BILLINGS, MT 59101 | QSLPO                   | MT   | 527                        |   | WORC                             |
| WORC COLORADO RURAL VOTERS PAC - 26-3217277<br>220 S. 27T STREET, BILLINGS, MT 59101            | QSLPO                   | MT   | 527                        |   | WORC                             |
| -----   |                         |  |                            |   |                                  |
| -----   |                         |  |                            |   |                                  |
| -----   |                         |  |                            |   |                                  |
| -----   |                         |  |                            |   |                                  |
| -----   |                         |  |                            |   |                                  |
| -----   |                         |  |                            |   |                                  |

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

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>General or managing partner? |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|-------------------------------------|
|   |                         |  |                                  |  |                              |                                    | Yes                                  | No |                                     |
|   |                         |  |                                  |  |                              |                                    |                                      |    |                                     |
|   |                         |  |                                  |  |                              |                                    |                                      |    |                                     |
|   |                         |  |                                  |  |                              |                                    |                                      |    |                                     |
|   |                         |  |                                  |  |                              |                                    |                                      |    |                                     |
|   |                         |  |                                  |  |                              |                                    |                                      |    |                                     |
|   |                         |  |                                  |  |                              |                                    |                                      |    |                                     |
|   |                         |  |                                  |  |                              |                                    |                                      |    |                                     |
|   |                         |  |                                  |  |                              |                                    |                                      |    |                                     |
|   |                         |  |                                  |  |                              |                                    |                                      |    |                                     |

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

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Type of entity (C corp, S corp, or trust) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Percentage ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|
|   |                         |  |                                  |  |                              |                                    |                             |
|   |                         |  |                                  |  |                              |                                    |                             |
|   |                         |  |                                  |  |                              |                                    |                             |
|   |                         |  |                                  |  |                              |                                    |                             |
|   |                         |  |                                  |  |                              |                                    |                             |
|   |                         |  |                                  |  |                              |                                    |                             |
|   |                         |  |                                  |  |                              |                                    |                             |
|   |                         |  |                                  |  |                              |                                    |                             |
|   |                         |  |                                  |  |                              |                                    |                             |
|   |                         |  |                                  |  |                              |                                    |                             |
|   |                         |  |                                  |  |                              |                                    |                             |



**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36.)

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

|          |   | Yes | No |
|----------|---|-----|----|
| <b>1</b> | 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? |     |    |
| <b>a</b> | Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity  | 1a  | ✓  |
| <b>b</b> | Gift, grant, or capital contribution to other organization(s)   | 1b  | ✓  |
| <b>c</b> | Gift, grant, or capital contribution from other organization(s)   | 1c  | ✓  |
| <b>d</b> | Loans or loan guarantees to or for other organization(s)  | 1d  | ✓  |
| <b>e</b> | Loans or loan guarantees by other organization(s)   | 1e  | ✓  |
| <b>f</b> | Sale of assets to other organization(s)   | 1f  | ✓  |
| <b>g</b> | Purchase of assets from other organization(s)   | 1g  | ✓  |
| <b>h</b> | Exchange of assets  | 1h  | ✓  |
| <b>i</b> | Lease of facilities, equipment, or other assets to other organization(s)  | 1i  | ✓  |
| <b>j</b> | Lease of facilities, equipment, or other assets from other organization(s)  | 1j  | ✓  |
| <b>k</b> | Performance of services or membership or fundraising solicitations for other organization(s)  | 1k  | ✓  |
| <b>l</b> | Performance of services or membership or fundraising solicitations by other organization(s)   | 1l  | ✓  |
| <b>m</b> | Sharing of facilities, equipment, mailing lists, or other assets  | 1m  | ✓  |
| <b>n</b> | Sharing of paid employees   | 1n  | ✓  |
| <b>o</b> | Reimbursement paid to other organization for expenses   | 1o  | ✓  |
| <b>p</b> | Reimbursement paid by other organization for expenses   | 1p  | ✓  |
| <b>q</b> | Other transfer of cash or property to other organization(s)   | 1q  | ✓  |
| <b>r</b> | Other transfer of cash or property from other organization(s)   | 1r  | ✓  |

**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)<br>Name of other organization | (b)<br>Transaction type (a-r) | (c)<br>Amount involved |
|-----|-----------------------------------|-------------------------------|------------------------|
| (1) | WORC EDUCATION PROJECT            | c, m, n                       | 1,078,600              |
| (2) | WORC PAC                          | b                             |                        |
| (3) | WORC COLORADO RURAL VOTERS PAC    | b                             |                        |
| (4) |                                   |                               |                        |
| (5) |                                   |                               |                        |
| (6) |                                   |                               |                        |



# Return of Organization Exempt From Income Tax

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

**2010**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A For the 2010 calendar year, or tax year beginning** , 2010, and ending , 20

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

**C Name of organization** WESTERN ORGANIZATION OF RESOURCE COUNCILS  
 Doing Business As  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**220 S. 27TH STREET B**  
 City or town, state or country, and ZIP + 4  
**BILLINGS, MT 59101**

**D Employer identification number**  
**45-0356819**

**E Telephone number**  
**(406) 252-96**

**F Name and address of principal officer** PATRICK SWEENEY  
 SAME AS C ABOVE

**G Gross receipts \$** 1,008,577

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list (see instructions)

**I Tax-exempt status**  501(c)(3)  501(c) ( 4 ) (insert no)  4947(a)(1) or  527

**J Website:** WWW.WORC.ORG

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

**L Year of formation** 1979

**M State of legal domicile** MT

**H(c) Group exemption number**

**Part I Summary**

1 Briefly describe the organization's mission or most significant activities: **COORDINATED THE MULT-STATE CAMPAIGNS OF COMMUNITY ORGANIZING GROUPS IN SEVEN STATES ON FOSSIL FUEL ENERGY DEVELOPMENT, RENEWABLE ENERGY PRODUCTION, GENETICALLY MODIFIED CROPS, LOCAL FOODS AND FAMILY AGRICULTURE ISSUES, AND PROVIDED LEADERSHIP DEVELOPMENT AND TRAINING ACTIVITIES FOR INDIVIDUAL MEMBER-LEADERS.**

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  | 14  |
| 4  | Number of independent voting members of the governing body (Part VI, line 1b) | 4  | 14  |
| 5  | Total number of individuals employed in calendar year 2010 (Part V, line 2a)  | 5  | 15  |
| 6  | Total number of volunteers (estimate if necessary)                            | 6  | 500 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12          | 7a | 0   |
| 7b | Net unrelated business taxable income from Form 990-T, line 34                | 7b | 0   |

|     | Prior Year  | Current Year              |             |
|-----|---|---------------------------|-------------|
| 8   | Contributions and grants (Part VIII, line 1h)                                     | 1,138,179                 | 996,340     |
| 9   | Program service revenue (Part VIII, line 2g)                                      | 13,395                    | 12,097      |
| 10  | Investment income (Part VIII, column (A), lines 3, 4, and 7d)                     | 512                       | 140         |
| 11  | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)          |                           |             |
| 12  | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | 1,152,086                 | 1,008,577   |
| 13  | Grants and similar amounts paid (Part IX, column (A), lines 1-3)                  |                           |             |
| 14  | Benefits paid to or for members (Part IX, column (A), line 4)                     |                           |             |
| 15  | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 738,735                   | 729,263     |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e)                     |                           |             |
| b   | Total fundraising expenses (Part IX, column (D), line 25)                         |                           |             |
| 17  | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)                      | 377,359                   | 293,323     |
| 18  | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)         | 1,116,094                 | 1,022,586   |
| 19  | Revenue less expenses. Subtract line 18 from line 12                              | 35,992                    | (14,009)    |
|     |   | Beginning of Current Year | End of Year |
| 20  | Total assets (Part X, line 16)  | 174,001                   | 162,105     |
| 21  | Total liabilities (Part X, line 26)   | 32,183                    | 34,295      |
| 22  | Net assets or fund balances. Subtract line 21 from line 20                        | 141,818                   | 127,810     |

**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.

Signature of officer: *Patrick Sweeney* Date: 8/8/11  
 Type or print name and title: PATRICK SWEENEY, Executive Director

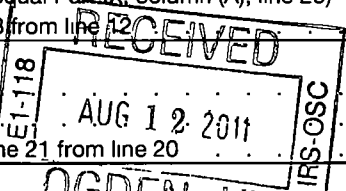
**Paid Preparer Use Only**

Print/Type preparer's name: PAUL STROM  
 Preparer's signature: *Paul Strom*  
 Date: 8-8-11  
 Check  if self-employed  
 PTIN: P00622429

Firm's name: STROM & ASSOCIATES, PC  
 Firm's EIN: 20-5592100  
 Firm's address: PO BOX 1980, BILLINGS, MT 59103  
 Phone no: 406-252-2765

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

SCANNED AUG 30 2011



3 913

**Part III Statement of Program Service Accomplishments**

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

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

TO ADVANCE THE VISION OF A DEMOCRATIC, SUSTAINABLE AND JUST SOCIETY THROUGH COMMUNITY ACTION. WORC IS COMMITTED TO BUILDING SUSTAINABLE ENVIRONMENTAL AND ECONOMIC COMMUNITIES THAT BALANCE ECONOMIC GROWTH WITH THE HEALTH OF PEOPLE AND STEWARDSHIP OF THEIR LAND, WATER AND AIR RESOURCES.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

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

**4a** (Code: ) (Expenses \$ 870,536 including grants of \$ ) (Revenue \$ )

RESEARCH, EDUCATION, PUBLIC POLICY ADVOCACY, LEADERSHIP, AND STAFF DEVELOPMENT. FOCUSED ON ENERGY POLICY IMPACTS IN THE WESTERN UNITED STATES. PROMOTION OF BIOFUELS, ECONOMIC IMPACTS OF THE INTRODUCTION OF GENETICALLY MODIFIED CROPS, UNITED STATES TRADE AGREEMENTS, COUNTRY OF ORIGIN LABELING FOR MEAT, STAFF TRAINING SESSIONS, AND TECHNICAL ASSISTANCE TO GROUPS REACHING OVER 500 LEADERS.

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

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

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

**4e** Total program service expenses ▶ 870,536

**Part IV Checklist of Required Schedules**

|      |  | Yes | No |
|------|--|-----|----|
| 1    | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .   |     | ✓  |
| 2    | Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions) . . . . .  | ✓   |    |
| 3    | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .  |     | ✓  |
| 4    | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .   |     |    |
| 5    | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> . . . . .                         | ✓   |    |
| 6    | Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> . . . . .  |     | ✓  |
| 7    | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> . . . . .                                      |     | ✓  |
| 8    | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> . . . . .   |     | ✓  |
| 9    | Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> . . . . . |     | ✓  |
| 10   | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> . . . . .  |     | ✓  |
| 11   | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.  |     |    |
| a    | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> . . . . .   | ✓   |    |
| b    | Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> . . . . .   |     | ✓  |
| c    | Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> . . . . .   |     | ✓  |
| d    | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> . . . . .  |     | ✓  |
| e    | Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> . . . . .   | ✓   |    |
| f    | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> . . . . .      |     | ✓  |
| 12 a | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> . . . . .   | ✓   |    |
| b    | Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> . . . . .              |     | ✓  |
| 13   | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .   |     | ✓  |
| 14 a | Did the organization maintain an office, employees, or agents outside of the United States? . . . . .  |     | ✓  |
| b    | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i> . . . . .                     |     | ✓  |
| 15   | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .                               |     | ✓  |
| 16   | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .                                   |     | ✓  |
| 17   | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> . . . . .                                       |     | ✓  |
| 18   | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .  |     | ✓  |
| 19   | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .  |     | ✓  |
| 20 a | Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> . . . . .   |     | ✓  |
| b    | If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)                                  |     |    |

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 1a through 14b regarding IRS filings and tax compliance.

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

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

**Section A. Governing Body and Management**

|           |   | Yes                                 | No                                  |
|-----------|---|-------------------------------------|-------------------------------------|
| <b>1a</b> | Enter the number of voting members of the governing body at the end of the tax year . . . . .   | <b>1a</b>                           | <b>14</b>                           |
| <b>b</b>  | Enter the number of voting members included in line 1a, above, who are independent . . . . .  | <b>1b</b>                           | <b>14</b>                           |
| <b>2</b>  | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>3</b>  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>4</b>  | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>5</b>  | Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>6</b>  | Does the organization have members or stockholders? . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>7a</b> | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>b</b>  | Are any decisions of the governing body subject to approval by members, stockholders, or other persons?   | <input checked="" type="checkbox"/> |                                     |
| <b>8</b>  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |                                     |                                     |
| <b>a</b>  | The governing body? . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>b</b>  | Each committee with authority to act on behalf of the governing body? . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>9</b>  | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .        |                                     | <input checked="" type="checkbox"/> |

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► **NONE REQUIRED**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► EILEEN HANCHETT (406) 252-9672  
220 S. 27TH STREET SUITE B, BILLINGS, MT 59101



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

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

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

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

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

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

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

| (A)<br>Name and Title                   | (B)<br>Average hours per week (describe hours for related organizations in Schedule O) | (C)<br>Position (check all that apply) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|--|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|   |  | Individual trustee or director         | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (1) Patrick Sweeney, Regional Director  | 50   | ✓                                      |                       | ✓       |              |                              | 65,344 |  | 17,540  |   |
| (2) Eileen Hanchett, Comptroller        | 40   | ✓                                      |                       | ✓       |              |                              | 44,717 |  | 5,509   |   |
| (3) Monica Wiitanen, Chair              | 1  | ✓                                      |                       | ✓       |              |                              |        |  |   |   |
| (4) Lana Sangmeister, Vice-Chair        | 1  | ✓                                      |                       | ✓       |              |                              |        |  |   |   |
| (5) Verle Reinicke, Secretary/Treasurer | 1  | ✓                                      |                       | ✓       |              |                              |        |  |   |   |
| (6) Julia Page, Director                | 1  | ✓                                      |                       |         |              |                              |        |  |   |   |
| (7) Steve Bartell, Director             | 1  | ✓                                      |                       |         |              |                              |        |  |   |   |
| (8) Ramon Lara, Director                | 1  | ✓                                      |                       |         |              |                              |        |  |   |   |
| (9) K.C. Duerig, Director               | 1  | ✓                                      |                       |         |              |                              |        |  |   |   |
| (10) Patrick McDonald, Director         | 1  | ✓                                      |                       |         |              |                              |        |  |   |   |
| (11) Dean Hulse, Director               | 1  | ✓                                      |                       |         |              |                              |        |  |   |   |
| (12) James Buchholz, Director           | 1  | ✓                                      |                       |         |              |                              |        |  |   |   |
| (13) Nancy Hartenhoff-Crooks, Director  | 1  | ✓                                      |                       |         |              |                              |        |  |   |   |
| (14) Gretchen Nicholoff, Director       | 1  | ✓                                      |                       |         |              |                              |        |  |   |   |
| (15) Bernie Barlow, Director            | 1  | ✓                                      |                       |         |              |                              |        |  |   |   |
| (16) Bob LeResche, Director             | 1  | ✓                                      |                       |         |              |                              |        |  |   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (describe hours for related organizations in Schedule O) | (C)<br>Position (check all that apply) |                       |         |              |                              |                | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|--|-----------------------|---------|--------------|------------------------------|----------------|--|---|---|
|  |  | Individual trustee or director         | Institutional trustee | Officer | Key employee | Highest compensated employee | Former         |  |   |   |
| (17)   |  |  |                       |         |              |                              |                |  |   |   |
| (18)   |  |  |                       |         |              |                              |                |  |   |   |
| (19)   |  |  |                       |         |              |                              |                |  |   |   |
| (20)   |  |  |                       |         |              |                              |                |  |   |   |
| (21)   |  |  |                       |         |              |                              |                |  |   |   |
| (22)   |  |  |                       |         |              |                              |                |  |   |   |
| (23)   |  |  |                       |         |              |                              |                |  |   |   |
| (24)   |  |  |                       |         |              |                              |                |  |   |   |
| (25)   |  |  |                       |         |              |                              |                |  |   |   |
| (26)   |  |  |                       |         |              |                              |                |  |   |   |
| (27)   |  |  |                       |         |              |                              |                |  |   |   |
| (28)   |  |  |                       |         |              |                              |                |  |   |   |
| <b>1b Sub-total</b>  |  |  |                       |         |              |                              |                |  |   |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |  |                       |         |              |                              |                |  |   |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |  |                       |         |              |                              | <b>110,061</b> |  | <b>23,049</b>   |   |

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

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>   |     | ✓  |
| <b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> |     | ✓  |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>                       |     | ✓  |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
| N/A                              |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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

**Part VIII Statement of Revenue**

|   |   |  | (A)<br>Total revenue           | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512, 513, or 514 |  |
|---|---|--|--------------------------------|--|---|---|--|
| <b>Contributions, gifts, grants<br/>and other similar amounts</b> | <b>1a</b> Federated campaigns . . . . .   | <b>1a</b>  |                                |  |   |   |  |
|   | <b>b</b> Membership dues . . . . .  | <b>1b</b>  | 17,486                         |  |   |   |  |
|   | <b>c</b> Fundraising events . . . . .   | <b>1c</b>  |                                |  |   |   |  |
|   | <b>d</b> Related organizations . . . . .  | <b>1d</b>  | 938,850                        |  |   |   |  |
|   | <b>e</b> Government grants (contributions)  | <b>1e</b>  |                                |  |   |   |  |
|   | <b>f</b> All other contributions, gifts, grants,<br>and similar amounts not included above  | <b>1f</b>  | 40,004                         |  |   |   |  |
|   | <b>g</b> Noncash contributions included in lines 1a-1f \$   |  |                                |  |   |   |  |
|   | <b>h Total.</b> Add lines 1a-1f . . . . . ▶   |  | 996,340                        |  |   |   |  |
|   | <b>Program Service Revenue</b>  | <b>2a FEES FOR SERVICE</b>                                 | <b>Business Code</b><br>900099 | 12,097   | 12,097                                  |   |  |
| <b>b</b> . . . . .  |   |  |                                |  |   |   |  |
| <b>c</b> . . . . .  |   |  |                                |  |   |   |  |
| <b>d</b> . . . . .  |   |  |                                |  |   |   |  |
| <b>e</b> . . . . .  |   |  |                                |  |   |   |  |
| <b>f</b> All other program service revenue .                      |   |  |                                |  |   |   |  |
| <b>g Total.</b> Add lines 2a-2f . . . . . ▶                       |   |  | 12,097                         |  |   |   |  |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest,<br>and other similar amounts) . . . . . ▶  |  | 140                            |  |   | 140   |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds ▶   |  |                                |  |   |   |  |
|   | <b>5</b> Royalties . . . . . ▶  |  |                                |  |   |   |  |
|   | <b>6a</b> Gross Rents . . . . .   | (i) Real   | (ii) Personal                  |  |   |   |  |
|   |   |  |                                |  |   |   |  |
|   | <b>b</b> Less: rental expenses  |  |                                |  |   |   |  |
|   | <b>c</b> Rental income or (loss)  |  |                                |  |   |   |  |
|   | <b>d</b> Net rental income or (loss) . . . . . ▶  |  |                                |  |   |   |  |
|   | <b>7a</b> Gross amount from sales of<br>assets other than inventory   | (i) Securities   | (ii) Other                     |  |   |   |  |
|   |   |  |                                |  |   |   |  |
|   | <b>b</b> Less: cost or other basis<br>and sales expenses . . . . .  |  |                                |  |   |   |  |
|   | <b>c</b> Gain or (loss) . . . . .   |  |                                |  |   |   |  |
|   | <b>d</b> Net gain or (loss) . . . . . ▶   |  |                                |  |   |   |  |
|   | <b>8a</b> Gross income from fundraising<br>events (not including \$<br>of contributions reported on line 1c).<br>See Part IV, line 18 . . . . . | <b>a</b>   |                                |  |   |   |  |
|   |   | <b>b</b> Less: direct expenses . . . . .                   | <b>b</b>                       |  |   |   |  |
|   |   | <b>c</b> Net income or (loss) from fundraising events . ▶  |                                |  |   |   |  |
|   | <b>9a</b> Gross income from gaming activities.<br>See Part IV, line 19 . . . . .  | <b>a</b>   |                                |  |   |   |  |
|   |   | <b>b</b> Less: direct expenses . . . . .                   | <b>b</b>                       |  |   |   |  |
|   |   | <b>c</b> Net income or (loss) from gaming activities . . ▶ |                                |  |   |   |  |
|   | <b>10a</b> Gross sales of inventory, less<br>returns and allowances . . . . .   | <b>a</b>   |                                |  |   |   |  |
| <b>b</b> Less: cost of goods sold . . . . .                       |   | <b>b</b>   |                                |  |   |   |  |
| <b>c</b> Net income or (loss) from sales of inventory . . ▶       |   |  |                                |  |   |   |  |
| Miscellaneous Revenue   |   | <b>Business Code</b>                                       |                                |  |   |   |  |
| <b>11a</b> . . . . .  |   |  |                                |  |   |   |  |
| <b>b</b> . . . . .  |   |  |                                |  |   |   |  |
| <b>c</b> . . . . .  |   |  |                                |  |   |   |  |
| <b>d</b> All other revenue . . . . .                              |   |  |                                |  |   |   |  |
| <b>e Total.</b> Add lines 11a-11d . . . . . ▶                     |   |  |                                |  |   |   |  |
| <b>12 Total revenue.</b> See instructions. . . . . ▶              |   |  | 1,008,577                      | 12,097   |   | 140   |  |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.  
 All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

| <i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i> |   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|---|-----------------------|---------------------------------|--|-----------------------------|
| 1   | Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . . . .   |                       |                                 |  |                             |
| 2   | Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .   |                       |                                 |  |                             |
| 3   | Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .  |                       |                                 |  |                             |
| 4   | Benefits paid to or for members . . . . .   |                       |                                 |  |                             |
| 5   | Compensation of current officers, directors, trustees, and key employees . . . . .  | 110,061               | 90,250                          | 2,201                                  | 17,610                      |
| 6   | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .   |                       |                                 |  |                             |
| 7   | Other salaries and wages . . . . .  | 465,332               | 381,572                         | 9,307                                  | 74,453                      |
| 8   | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .   | 109,852               | 90,078                          | 2,197                                  | 17,577                      |
| 9   | Other employee benefits . . . . .   |                       |                                 |  |                             |
| 10  | Payroll taxes . . . . .   | 44,018                | 36,095                          | 881                                    | 7,042                       |
| 11  | Fees for services (non-employees):  |                       |                                 |  |                             |
| a   | Management . . . . .  |                       |                                 |  |                             |
| b   | Legal . . . . .   | 51                    | 44                              | 1                                      | 6                           |
| c   | Accounting . . . . .  | 2,400                 | 2,064                           | 48                                     | 288                         |
| d   | Lobbying . . . . .  |                       |                                 |  |                             |
| e   | Professional fundraising services. See Part IV, line 17   |                       |                                 |  |                             |
| f   | Investment management fees . . . . .  |                       |                                 |  |                             |
| g   | Other . . . . .   |                       |                                 |  |                             |
| 12  | Advertising and promotion . . . . .   |                       |                                 |  |                             |
| 13  | Office expenses . . . . .   | 11,560                | 9,942                           | 230                                    | 1,388                       |
| 14  | Information technology . . . . .  |                       |                                 |  |                             |
| 15  | Royalties . . . . .   |                       |                                 |  |                             |
| 16  | Occupancy . . . . .   | 76,369                | 65,678                          | 1,527                                  | 9,165                       |
| 17  | Travel . . . . .  | 40,042                | 34,436                          | 801                                    | 4,805                       |
| 18  | Payments of travel or entertainment expenses for any federal, state, or local public officials  |                       |                                 |  |                             |
| 19  | Conferences, conventions, and meetings . . . . .  | 51,965                | 51,965                          |  |                             |
| 20  | Interest . . . . .  |                       |                                 |  |                             |
| 21  | Payments to affiliates . . . . .  |                       |                                 |  |                             |
| 22  | Depreciation, depletion, and amortization . . . . .   | 4,200                 | 3,612                           | 84                                     | 504                         |
| 23  | Insurance . . . . .   | 3,616                 | 3,110                           | 72                                     | 434                         |
| 24  | Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)   |                       |                                 |  |                             |
| a   | <b>CURRENT ISSUE CAMPAIGN</b> . . . . .   | 59,919                | 59,919                          |  |                             |
| b   | <b>VOTER PARTICIPATION</b> . . . . .  | 32,988                | 32,988                          |  |                             |
| c   | <b>PRINTING &amp; PUBLICATIONS</b> . . . . .  | 5,434                 | 4,673                           | 109                                    | 652                         |
| d   | <b>MARKETING &amp; DISTRIBUTION</b> . . . . .   | 4,779                 | 4,110                           | 96                                     | 573                         |
| e   | -----   |                       |                                 |  |                             |
| f   | All other expenses -----  |                       |                                 |  |                             |
| 25  | <b>Total functional expenses.</b> Add lines 1 through 24f   | 1,022,586             | 870,536                         | 17,554                                 | 134,496                     |
| 26  | <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . . |                       |                                 |  |                             |

**Part X Balance Sheet**

|   |  | (A)<br>Beginning of year |           | (B)<br>End of year |
|---|--|--------------------------|-----------|--------------------|
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .   | 32,233                   | <b>1</b>  | 16,582             |
|   | <b>2</b> Savings and temporary cash investments . . . . .  | 123,180                  | <b>2</b>  | 134,027            |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  |                          | <b>3</b>  |                    |
|   | <b>4</b> Accounts receivable, net . . . . .  | 9,288                    | <b>4</b>  | 6,396              |
|   | <b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .   |                          | <b>5</b>  |                    |
|   | <b>6</b> 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) . . . . . |                          | <b>6</b>  |                    |
|   | <b>7</b> Notes and loans receivable, net . . . . .   |                          | <b>7</b>  |                    |
|   | <b>8</b> Inventories for sale or use . . . . .   |                          | <b>8</b>  |                    |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   |                          | <b>9</b>  |                    |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | 21,900                   |           |                    |
|   | <b>b</b> Less: accumulated depreciation . . . . .  | 16,800                   | 9,300     | 5,100              |
|   | <b>11</b> Investments—publicly traded securities . . . . .   |                          | <b>11</b> |                    |
|   | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .   |                          | <b>12</b> |                    |
|   | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .  |                          | <b>13</b> |                    |
|   | <b>14</b> Intangible assets . . . . .  |                          | <b>14</b> |                    |
|   | <b>15</b> Other assets. See Part IV, line 11 . . . . .   |                          | <b>15</b> |                    |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 174,001  | <b>16</b>                | 162,105   |                    |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  |                          | <b>17</b> |                    |
|   | <b>18</b> Grants payable . . . . .   |                          | <b>18</b> |                    |
|   | <b>19</b> Deferred revenue . . . . .   |                          | <b>19</b> |                    |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  |                          | <b>20</b> |                    |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .  |                          | <b>21</b> |                    |
|   | <b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .   |                          | <b>22</b> |                    |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   |                          | <b>23</b> |                    |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   |                          | <b>24</b> |                    |
|   | <b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .   | 32,183                   | <b>25</b> | 34,295             |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   | 32,183                   | <b>26</b> | 34,295             |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>   |                          |           |                    |
|   | <b>27</b> Unrestricted net assets . . . . .  | 141,818                  | <b>27</b> | 127,810            |
|   | <b>28</b> Temporarily restricted net assets . . . . .  |                          | <b>28</b> |                    |
|   | <b>29</b> Permanently restricted net assets . . . . .  |                          | <b>29</b> |                    |
|   | <b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>   |                          |           |                    |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .   |                          | <b>30</b> |                    |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .   |                          | <b>31</b> |                    |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .   |                          | <b>32</b> |                    |
|   | <b>33 Total net assets or fund balances</b> . . . . .  | 141,818                  | <b>33</b> | 127,810            |
| <b>34 Total liabilities and net assets/fund balances</b> . . . . .            | 174,001  | <b>34</b>                | 162,105   |                    |

**Part XI Reconciliation of Net Assets**

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

|          |  |          |                  |
|----------|--|----------|------------------|
| <b>1</b> | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b> | <b>1,008,578</b> |
| <b>2</b> | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b> | <b>1,022,586</b> |
| <b>3</b> | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b> | <b>(14,009)</b>  |
| <b>4</b> | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | <b>4</b> | <b>141,818</b>   |
| <b>5</b> | Other changes in net assets or fund balances (explain in Schedule O)   | <b>5</b> |                  |
| <b>6</b> | Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) | <b>6</b> | <b>127,810</b>   |

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

|           | Yes | No |
|-----------|-----|----|
|           |     |    |
| <b>2a</b> |     | ✓  |
| <b>2b</b> | ✓   |    |
| <b>2c</b> | ✓   |    |
|           |     |    |
| <b>3a</b> |     | ✓  |
| <b>3b</b> |     |    |

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

**Political Campaign and Lobbying Activities**

OMB No 1545-0047

**2010**

**Open to Public Inspection**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

Department of the Treasury  
Internal Revenue Service

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

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

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

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

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

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

|  |   |
|--|---|
| Name of organization<br><b>WESTERN ORGANIZATION OF RESOURCE COUNCILS</b> | Employer identification number<br><b>45-0356819</b> |
|--|---|

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

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

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

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

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

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

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

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

- A** Check  if the filing organization belongs to an affiliated group.  
**B** Check  if the filing organization checked box A and "limited control" provisions apply.

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

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

| <b>Lobbying Expenditures During 4-Year Averaging Period</b>      |          |          |          |          |           |
|--|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in)                      | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) Total |
| <b>2a</b> Lobbying nontaxable amount                             |          |          |          |          |           |
| <b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))   |          |          |          |          |           |
| <b>c</b> Total lobbying expenditures                             |          |          |          |          |           |
| <b>d</b> Grassroots nontaxable amount                            |          |          |          |          |           |
| <b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) |          |          |          |          |           |
| <b>f</b> Grassroots lobbying expenditures                        |          |          |          |          |           |



**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)).**

|  | (a) |    | (b)    |
|--|-----|----|--------|
|  | Yes | No | Amount |
| <b>1</b> 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: |     |    |        |
| <b>a</b> Volunteers?   |     |    |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  |     |    |        |
| <b>c</b> Media advertisements?   |     |    |        |
| <b>d</b> Mailings to members, legislators, or the public?  |     |    |        |
| <b>e</b> Publications, or published or broadcast statements?   |     |    |        |
| <b>f</b> Grants to other organizations for lobbying purposes?  |     |    |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?   |     |    |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?   |     |    |        |
| <b>i</b> Other activities? If "Yes," describe in Part IV   |     |    |        |
| <b>j</b> Total. Add lines 1c through 1i  |     |    |        |
| <b>2</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?   |     |    |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912   |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912  |     |    |        |
| <b>d</b> 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                                  |
|---|-------------------------------------|-------------------------------------|
| <b>1</b> Were substantially all (90% or more) dues received nondeductible by members?                     | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?                | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>3</b> Did the organization agree to carryover lobbying and political expenditures from the prior year? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

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

|   |           |  |
|---|-----------|--|
| <b>1</b> Dues, assessments and similar amounts from members   | <b>1</b>  |  |
| <b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).   |           |  |
| <b>a</b> Current year   | <b>2a</b> |  |
| <b>b</b> Carryover from last year   | <b>2b</b> |  |
| <b>c</b> Total  | <b>2c</b> |  |
| <b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  | <b>3</b>  |  |
| <b>4</b> 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? | <b>4</b>  |  |
| <b>5</b> Taxable amount of lobbying and political expenditures (see instructions)   | <b>5</b>  |  |

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

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

Area with horizontal dashed lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization

Employer identification number

WESTERN ORGANIZATION OF RESOURCE COUNCILS

45-0356819

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.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

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).
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.
a Total number of conservation easements
b Total acreage restricted by conservation easements
c Number of conservation easements on a certified historic structure included in (a)
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Table titled 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, 2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
(i) Revenues included in Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
a Revenues included in Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other \_\_\_\_\_
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV.

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

|   | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance . . . . .                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions . . . . .                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses . . . . .     |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships . . . . .                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs . . . . . |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses . . . . .                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance . . . . .                            |                  |                |                    |                      |                     |

- 2** Provide the estimated percentage of the year end balance held as:
- a** Board designated or quasi-endowment ▶ \_\_\_\_\_ %
  - b** Permanent endowment ▶ \_\_\_\_\_ %
  - c** Term endowment ▶ \_\_\_\_\_ %
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes           | No |
|--|---------------|----|
| <b>(i)</b> unrelated organizations . . . . .   | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations . . . . .  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

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

| Description of investment  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land . . . . .   |                                      |                                 |                              |                |
| <b>b</b> Buildings . . . . .   |                                      |                                 |                              |                |
| <b>c</b> Leasehold improvements . . . . .  |                                      |                                 |                              |                |
| <b>d</b> Equipment . . . . .   | 21,900                               |                                 | 19,800                       | 5,100          |
| <b>e</b> Other . . . . .   |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . . |                                      |                                 |                              | 5,100          |

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

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

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

| (a) Description of investment type  | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1)   |                |   |
| (2)   |                |   |
| (3)   |                |   |
| (4)   |                |   |
| (5)   |                |   |
| (6)   |                |   |
| (7)   |                |   |
| (8)   |                |   |
| (9)   |                |   |
| (10)  |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ |                |   |

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

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

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

| 1. (a) Description of liability  | (b) Amount    |
|--|---------------|
| (1) Federal income taxes   |               |
| (2) <b>PAYTOLL TAXES PAYABLE</b>   | <b>9,223</b>  |
| (3) <b>COMPENSATED ABSCENSES</b>   | <b>25,072</b> |
| (4)  |               |
| (5)  |               |
| (6)  |               |
| (7)  |               |
| (8)  |               |
| (9)  |               |
| (10)   |               |
| (11)   |               |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25) ▶ | <b>34,295</b> |

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

| <b>Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements</b> |  |                  |
|---|--|------------------|
| <b>1</b>  | Total revenue (Form 990, Part VIII, column (A), line 12)                                 | <b>1,008,577</b> |
| <b>2</b>  | Total expenses (Form 990, Part IX, column (A), line 25)                                  | <b>1,022,586</b> |
| <b>3</b>  | Excess or (deficit) for the year. Subtract line 2 from line 1                            | <b>(14,009)</b>  |
| <b>4</b>  | Net unrealized gains (losses) on investments   |                  |
| <b>5</b>  | Donated services and use of facilities   |                  |
| <b>6</b>  | Investment expenses  |                  |
| <b>7</b>  | Prior period adjustments   |                  |
| <b>8</b>  | Other (Describe in Part XIV.)  |                  |
| <b>9</b>  | Total adjustments (net). Add lines 4 through 8   |                  |
| <b>10</b>   | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | <b>(14,009)</b>  |

| <b>Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b> |  |                  |
|--|--|------------------|
| <b>1</b>   | Total revenue, gains, and other support per audited financial statements                       | <b>1,008,577</b> |
| <b>2</b>   | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                            |                  |
| <b>a</b>   | Net unrealized gains on investments  | <b>2a</b>        |
| <b>b</b>   | Donated services and use of facilities   | <b>2b</b>        |
| <b>c</b>   | Recoveries of prior year grants  | <b>2c</b>        |
| <b>d</b>   | Other (Describe in Part XIV.)  | <b>2d</b>        |
| <b>e</b>   | Add lines <b>2a</b> through <b>2d</b>  | <b>2e</b>        |
| <b>3</b>   | Subtract line <b>2e</b> from line <b>1</b>   | <b>1,008,577</b> |
| <b>4</b>   | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                           |                  |
| <b>a</b>   | Investment expenses not included on Form 990, Part VIII, line 7b                               | <b>4a</b>        |
| <b>b</b>   | Other (Describe in Part XIV.)  | <b>4b</b>        |
| <b>c</b>   | Add lines <b>4a</b> and <b>4b</b>  | <b>4c</b>        |
| <b>5</b>   | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) | <b>1,008,577</b> |

| <b>Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b> |   |                  |
|---|---|------------------|
| <b>1</b>  | Total expenses and losses per audited financial statements                                      | <b>1,022,586</b> |
| <b>2</b>  | Amounts included on line 1 but not on Form 990, Part IX, line 25:                               |                  |
| <b>a</b>  | Donated services and use of facilities  | <b>2a</b>        |
| <b>b</b>  | Prior year adjustments  | <b>2b</b>        |
| <b>c</b>  | Other losses  | <b>2c</b>        |
| <b>d</b>  | Other (Describe in Part XIV.)   | <b>2d</b>        |
| <b>e</b>  | Add lines <b>2a</b> through <b>2d</b>   | <b>2e</b>        |
| <b>3</b>  | Subtract line <b>2e</b> from line <b>1</b>  | <b>1,022,586</b> |
| <b>4</b>  | Amounts included on Form 990, Part IX, line 25, but not on line 1:                              |                  |
| <b>a</b>  | Investment expenses not included on Form 990, Part VIII, line 7b                                | <b>4a</b>        |
| <b>b</b>  | Other (Describe in Part XIV.)   | <b>4b</b>        |
| <b>c</b>  | Add lines <b>4a</b> and <b>4b</b>   | <b>4c</b>        |
| <b>5</b>  | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) | <b>1,022,586</b> |

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4, Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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**Part XIV** Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental 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.

OMB No 1545-0047

**2010**

**Open to Public  
Inspection**

Name of the organization

**WESTERN ORGANIZATION OR RESOURCE COUNCILS**

Employer identification number

**45-0356819**

**Form 990, Part VI, Line 7a - Election of Members and Their Rights**

**WORC IS A REGIONAL NETWORK OF SEVEN GRASSROOTS COMMUNITY ORGANIZATIONS THAT INCLUDE 10,000**

**MEMBERS AND 45 LOCAL CHAPTERS. A 13-MEMBER BOARD OF DIRECTORS GOVERNS WORC. EACH MEMBER**

**GROUP ELECTS TWO REPRESENTATIVES TO THE WORC BOARD OF DIRECTORS.**

**Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members**

**ALTHOUGH ALL DECISIONS OF THE BOARD ARE NOT SUBJECT TO APPROVAL BY ORGANIZATION MEMBERS, ALL ISSUES**

**PERTAINING TO POLICY AND POLICY CHANGES MUST BE APPROVED BY ORGANIZATION MEMBERS.**

**Form 990, Part VI, Line 11b - Organization's Process Used to Review Form 990**

**AUTHORIZED OFFICERS, BOARD MEMBERS, COMPTROLLER, AND ADDITIONAL STAFF WORK WITH LEGAL COUNCIL**

**TO REVIEW FORM 990.**

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**

**WORC'S CONFLICT OF INTEREST POLICY REQUIRES EACH DIRECTOR, OFFICER, AND KEY EMPLOYEE TO DISCLOSE**

**ANNUALLY ANY FINANCIAL INTERESTS THAT COULD GIVE RISE TO A CONFLICT OF INTEREST. THE BOARD OF DIRECTORS,**

**OR A COMMITTEE OF THE BOARD, DETERMINES WHETHER ANY PROPOSED TRANSACTION CREATES A CONFLICT OF**

**INTEREST, AND IF SO, REVIEWS THE TRANSACTION. ANY PERSON WITH A CONFLICT OF INTEREST MAY ANSWER QUESTIONS**

**AND PROVIDE INFORMATION TO THE BOARD OR COMMITTEE, BUT MAY NOT PARTICIPATE IN THE BOARD'S OR COMMITTEE'S**

**DELIBERATION ABOUT OR BOTE ON THE PROPOSED TRANSACTION.**

**Form 990, Part VI, Line 15a - Compensation Process for Top Official**

**THE BOARD OF DIRECTORS REVIEWS AND APPROVES ALL SALARIES.**

**Form 990, Part VI, Section C, Line 19 - Public Disclosure of Governing Documents**

**THE ORGANIZATION RESPONDS TO INFORMATION REQUESTS IN FULL COMPLIANCE WITH FEDERAL AND STATE LAWS.**

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

Cat No 51056K

Schedule O (Form 990 or 990-EZ) (2010)



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

OMB No 1545-0047

**2010**

**Open to Public  
Inspection**

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

Employer identification number  
**45-0356819**

**WESTERN ORGANIZATION OF RESOURCE COUNCILS**

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

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

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

| (a)<br>Name, address, and EIN of related organization   | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Section 512(b)(13) controlled entity? |    |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
|   |                         |  |                            |   |                                  | Yes  | No |
| (1) WORC EDUCATION PROJECT - 84-1123481<br>220 S. 27TH STREET, BILLINGS, MT 59101                     | EDUCATION               | MT   | 501(c)(3)                  | 11a   | WORC                             |  | ✓  |
| (2) WORC PAC d/b/a SOUTH DAKOTA RURAL VOTERS PAC<br>26-2411139 220 S. 27TH STREET, BILLINGS, MT 59101 | OSLPO                   | MT   | 527                        |   | WORC                             |  | ✓  |
| (3) WORC COLORADO RURAL VOTERS PAC - 26-3217277<br>220 S. 27TH STREET, BILLINGS, MT 59101             | OSLPO                   | MT   | 527                        |   | WORC                             |  | ✓  |
| (4) .....   |                         |  |                            |   |                                  |  |    |
| (5) .....   |                         |  |                            |   |                                  |  |    |
| (6) .....   |                         |  |                            |   |                                  |  |    |
| (7) .....   |                         |  |                            |   |                                  |  |    |

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

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>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" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

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

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

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

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

|   | Yes | No |
|---|-----|----|
| <b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity . . . . . |     | ✓  |
| <b>b</b> Gift, grant, or capital contribution to other organization(s) . . . . .                                |     | ✓  |
| <b>c</b> Gift, grant, or capital contribution from other organization(s) . . . . .                              | ✓   |    |
| <b>d</b> Loans or loan guarantees to or for other organization(s) . . . . .                                     |     | ✓  |
| <b>e</b> Loans or loan guarantees by other organization(s) . . . . .  |     | ✓  |
| <b>f</b> Sale of assets to other organization(s) . . . . .  |     | ✓  |
| <b>g</b> Purchase of assets from other organization(s) . . . . .  |     | ✓  |
| <b>h</b> Exchange of assets . . . . .   |     | ✓  |
| <b>i</b> Lease of facilities, equipment, or other assets to other organization(s) . . . . .                     |     | ✓  |
| <b>j</b> Lease of facilities, equipment, or other assets from other organization(s) . . . . .                   |     | ✓  |
| <b>k</b> Performance of services or membership or fundraising solicitations for other organization(s) . . . . . |     | ✓  |
| <b>l</b> Performance of services or membership or fundraising solicitations by other organization(s) . . . . .  |     | ✓  |
| <b>m</b> Sharing of facilities, equipment, mailing lists, or other assets . . . . .                             |     | ✓  |
| <b>n</b> Sharing of paid employees . . . . .  |     | ✓  |
| <b>o</b> Reimbursement paid to other organization for expenses . . . . .  |     | ✓  |
| <b>p</b> Reimbursement paid by other organization for expenses . . . . .  |     | ✓  |
| <b>q</b> Other transfer of cash or property to other organization(s) . . . . .                                  |     | ✓  |
| <b>r</b> Other transfer of cash or property from other organization(s) . . . . .                                |     | ✓  |

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

| (1)                    | (a)<br>Name of other organization | (b)<br>Transaction type (a-r) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|------------------------|-----------------------------------|-------------------------------|------------------------|--|
| WORC EDUCATION PROJECT |                                   | c,m,n                         | 921,350                | ACTUAL TRANSFER                              |
| (2)                    |                                   |                               |                        |  |
| (3)                    |                                   |                               |                        |  |
| (4)                    |                                   |                               |                        |  |
| (5)                    |                                   |                               |                        |  |
| (6)                    |                                   |                               |                        |  |

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

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

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



M. Int 5-6-11

Form **8868**  
(Rev. January 2011)  
Department of the Treasury  
Internal Revenue Service

# Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

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

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

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

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

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

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

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

|               |   |   |
|---------------|---|---|
| Type or print | Name of exempt organization<br><b>WESTERN ORGANIZATION OF RESOURCE COUNCILS</b>                                       | Employer identification number<br><b>45-0356819</b> |
|               | Number, street, and room or suite no. If a P O box, see instructions.<br><b>220 S 27TH STREET SUITE B</b>             |   |
|               | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>BILLINGS, MT 59101</b> |   |

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

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

• The books are in the care of ► EILEEN HANCHETT

Telephone No. ► 406-252-9672 FAX No ► \_\_\_\_\_

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

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 20 11, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 20 10 or
- tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

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

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

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

# Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

**2011**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A** For the **2011** calendar year, or tax year beginning , **2011**, and ending , **20**

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

**C** Name of organization **WESTERN ORGTANIZATION OF REOURCE COUNCILS**  
 Doing Business As  
 Number and street (or P O box if mail is not delivered to street address) Room/suite  
**220 S. 27TH STREET B**  
 City or town, state or country, and ZIP + 4  
**BILLINGS, MT 59101**

**D** Employer identification number  
**45-0356819**

**E** Telephone number  
**406-252-9672**

**G** Gross receipts \$ **1,228,521**

**F** Name and address of principal officer **PATRICK SWEENEY**  
**" SAME AS C ABOVE "**

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list (see instructions)

**I** Tax-exempt status  501(c)(3)  501(c) ( **4** ) ◀ (insert no)  4947(a)(1) or  527

**J** Website: ▶ **WWW.WORC.ORG**

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation **1979** **M** State of legal domicile **MT**

**H(c)** Group exemption number ▶

| Part I Summary  |  | Prior Year                                  | Current Year                  |
|---|--|---|-------------------------------|
| Activities & Governance   | <b>1</b> Briefly describe the organization's mission or most significant activities: <b>COORDINATED THE MULTI-STATE CAMPAIGNS OF COMMUNITY ORGANIZING GROUPS IN SEVEN STATES ON FOSSIL FUEL ENERGY DEVELOPMENT, RENEWABLE ENERGY PRODUCTION, GENETICALLY MODIFIED CROPS, LOCAL FOODS AND FAMILY AGRICULTURE ISSUES, AND PROVIDED LEADERSHIP DEVELOPMENT AND TRAINING ACTIVITIES FOR INDIVIDUAL MEMBER-LEADERS.</b> |   |                               |
|   | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.   |   |                               |
|   | <b>3</b> Number of voting members of the governing body (Part VI, line 1a)   | <b>3</b>                                    | <b>14</b>                     |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)   | <b>4</b>                                    | <b>14</b>                     |
|   | <b>5</b> Total number of individuals employed in calendar year 2011 (Part V, line 2a)  | <b>5</b>                                    | <b>16</b>                     |
|   | <b>6</b> Total number of volunteers (estimate if necessary)  | <b>6</b>                                    | <b>500</b>                    |
|   | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>                                   | <b>0</b>                      |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 34             | <b>7b</b>  | <b>0</b>                                    |                               |
| Revenue   | <b>8</b> Contributions and grants (Part VIII, line 1h)   | <b>996,340</b>                              | <b>1,202,396</b>              |
|   | <b>9</b> Program service revenue (Part VIII, line 2g)  | <b>12,097</b>                               | <b>25,905</b>                 |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | <b>140</b>                                  | <b>220</b>                    |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   |   |                               |
|   | <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | <b>1,008,577</b>                            | <b>1,228,521</b>              |
| Expenses  | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)   |   |                               |
|   | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)  |   |                               |
|   | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | <b>729,263</b>                              | <b>719,537</b>                |
|   | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)   |   |                               |
|   | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶   |   |                               |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d)                       | <b>293,323</b>   | <b>367,158</b>                              |                               |
| <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | <b>1,022,586</b>   | <b>1,086,695</b>                            |                               |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12                      | <b>(14,009)</b>  | <b>141,826</b>                              |                               |
| Net Assets or Fund Balances   | <b>20</b> Total assets (Part X, line 16)   | Beginning of Current Year<br><b>162,105</b> | End of Year<br><b>951,000</b> |
|   | <b>21</b> Total liabilities (Part X, line 26)  | <b>34,295</b>                               | <b>37,055</b>                 |
|   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20   | <b>127,810</b>                              | <b>913,945</b>                |

**Part II Signature Block**

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

**Sign Here** ▶ *Patrick Sweeney* Signature of officer Date **11-2-12**  
**PATRICK SWEENEY** Executive Director  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name **PAUL STROM** Preparer's signature *Paul Strom* Date **11-2-12** Check  if self-employed PTIN **P00622429**

Firm's name ▶ **STROM & ASSOCIATES, P.C.** Firm's EIN ▶ **20-5592100**

Firm's address ▶ **PO BOX 1980, BILLINGS, MT 59103** Phone no **406-252-2765**

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form **990** (2011)

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**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:  
TO ADVANCE THE VISION OF A DEMOCRATIC, SUSTAINABLE AND JUST SOCIETY THROUGH COMMUNITY ACTION. WORC IS COMMITTED TO BUILDING SUSTAINABLE ENVIRONMENTAL AND ECONOMIC COMMUNITIES THAT BALANCE ECONOMIC GROWTH WITH THE HEALTH OF PEOPLE AND STEWARDSHIP OF THEIR LAND, WATER AND AIR RESOURCES.

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

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

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

**4a** (Code: ) (Expenses \$ 959,584 including grants of \$ ) (Revenue \$ )  
RESEARCH, EDUCATION, PUBLIC POLICY ADVOCACY, LEADERSHIP AND STAFF DEVELOPMENT, FOCUSED ON ENERGY POLICY IMPACTS IN THE WESTERN UNITED STATES, ECONOMIC AND ENVIRONMENTAL IMPACTS OF COAL MINING AND TRANSPORT, AND RESPONSIBLE DEVELOPMENT OF OIL AND GAS RESOURCES, RESEARCH AND SUPPORT FOR LOCAL FOODS AND COMPETITIVE LIVESTOCK MARKETS, STAFF TRAINING AND TECHNICAL ASSISTANCE, REACHING OVER 500 LEADERS.

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

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

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

**4e Total program service expenses** 959,584



**Part IV Checklist of Required Schedules**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A . . . . .</i>   |     | ✓  |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?   | ✓   |    |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I . . . . .</i>  |     | ✓  |
| <b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II . . . . .</i>   |     |    |
| <b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III . . . . .</i>   | ✓   |    |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I . . . . .</i>  |     | ✓  |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II . . . . .</i>  |     | ✓  |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III . . . . .</i>   |     | ✓  |
| <b>9</b> Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV . . . . .</i>   |     | ✓  |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V . . . . .</i>   |     | ✓  |
| <b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.   |     |    |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI . . . . .</i>   | ✓   |    |
| <b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII . . . . .</i>   |     | ✓  |
| <b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII . . . . .</i>   |     | ✓  |
| <b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX . . . . .</i>  |     | ✓  |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X . . . . .</i>   | ✓   |    |
| <b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X . . . . .</i>  |     | ✓  |
| <b>12 a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .</i>  | ✓   |    |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional . . . . .</i>  |     | ✓  |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>  |     | ✓  |
| <b>14 a</b> Did the organization maintain an office, employees, or agents outside of the United States?   |     | ✓  |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV . . . . .</i> |     | ✓  |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV . . . . .</i>  |     | ✓  |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV . . . . .</i>  |     | ✓  |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions) . . . . .</i>  |     | ✓  |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II . . . . .</i>   |     | ✓  |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III . . . . .</i>   |     | ✓  |
| <b>20 a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>  |     | ✓  |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?   |     |    |

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

input box

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 1a through 14b regarding Form 1096, Form W-2G, Form W-3, and various IRS forms like 8886-T, 8899, and 720.

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► **NONE REQUIRED**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **EILEEN HANCHETT 220 S. 27TH ST, SUITE B, BILLINGS, MT 59101 (406) 252-9672**

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

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

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

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

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

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

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

| (A)<br>Name and Title                  | (B)<br>Average hours per week (describe hours for related organizations in Schedule O) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|  |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (1) Patrick Sweeney, Regional Director | 50   | ✓   |                       | ✓       |              |                              | 67,304 |  | 10,925  |   |
| (2) Eileen Hanchett, Comptroller       | 40   | ✓   |                       | ✓       |              |                              | 46,058 |  | 2,303   |   |
| (3) Lana Sangmeister, Chair            | 1  | ✓   |                       | ✓       |              |                              |        |  |   |   |
| (4) Verle Reinicke, Vice-Chair         | 1  | ✓   |                       | ✓       |              |                              |        |  |   |   |
| (5) Peter Maille, Secretary-Treasurer  | 1  | ✓   |                       | ✓       |              |                              |        |  |   |   |
| (6) James Buchholz, Director           | 1  | ✓   |                       |         |              |                              |        |  |   |   |
| (7) Nancy Hartenhoff-Crooks, Director  | 1  | ✓   |                       |         |              |                              |        |  |   |   |
| (8) K.C. Duerig, Director              | 1  | ✓   |                       |         |              |                              |        |  |   |   |
| (9) Julia Page, Director               | 1  | ✓   |                       |         |              |                              |        |  |   |   |
| (10) Steve Bartell, Director           | 1  | ✓   |                       |         |              |                              |        |  |   |   |
| (11) Bernie Barlow, Director           | 1  | ✓   |                       |         |              |                              |        |  |   |   |
| (12) Bob LeResche, Director            | 1  | ✓   |                       |         |              |                              |        |  |   |   |
| (13) Monica Wiitanen, Director         | 1  | ✓   |                       |         |              |                              |        |  |   |   |
| (14) Claudette Konola, Director        | 1  | ✓   |                       |         |              |                              |        |  |   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (describe hours for related organizations in Schedule O) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |                | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|----------------|--|---|---|
|  |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former         |  |   |   |
| (15)   |  |   |                       |         |              |                              |                |  |   |   |
| (16)   |  |   |                       |         |              |                              |                |  |   |   |
| (17)   |  |   |                       |         |              |                              |                |  |   |   |
| (18)   |  |   |                       |         |              |                              |                |  |   |   |
| (19)   |  |   |                       |         |              |                              |                |  |   |   |
| (20)   |  |   |                       |         |              |                              |                |  |   |   |
| (21)   |  |   |                       |         |              |                              |                |  |   |   |
| (22)   |  |   |                       |         |              |                              |                |  |   |   |
| (23)   |  |   |                       |         |              |                              |                |  |   |   |
| (24)   |  |   |                       |         |              |                              |                |  |   |   |
| (25)   |  |   |                       |         |              |                              |                |  |   |   |
| <b>1b Sub-total</b>  |  |   |                       |         |              |                              | <b>113,362</b> |  | <b>13,228</b>   |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |   |                       |         |              |                              |                |  |   |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |   |                       |         |              |                              | <b>113,362</b> |  | <b>13,228</b>   |   |

**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 **0**

|  | Yes | No                                  |
|--|-----|-------------------------------------|
| <b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>                                       |     | <input checked="" type="checkbox"/> |
| <b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> |     | <input checked="" type="checkbox"/> |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>                       |     | <input checked="" type="checkbox"/> |

**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)<br>Name and business address | (B)<br>Description of services | (C)<br>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**

|   |   |  |                      | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512, 513, or 514 |
|---|---|--|----------------------|----------------------|--|---|---|
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b>                 | <b>1a</b> Federated campaigns . . . . .   | <b>1a</b>  |                      |                      |  |   |   |
|   | <b>b</b> Membership dues . . . . .  | <b>1b</b>  | 17,190               |                      |  |   |   |
|   | <b>c</b> Fundraising events . . . . .   | <b>1c</b>  |                      |                      |  |   |   |
|   | <b>d</b> Related organizations . . . . .  | <b>1d</b>  | 1,100,200            |                      |  |   |   |
|   | <b>e</b> Government grants (contributions)  | <b>1e</b>  |                      |                      |  |   |   |
|   | <b>f</b> All other contributions, gifts, grants,<br>and similar amounts not included above  | <b>1f</b>  | 85,006               |                      |  |   |   |
|   | <b>g</b> Noncash contributions included in lines 1a-1f: \$  |  |                      |                      |  |   |   |
|   | <b>h</b> <b>Total.</b> Add lines 1a-1f . . . . . ▶  |  |                      | 1,202,396            |  |   |   |
| <b>Program Service Revenue</b>  |   |  |                      | <b>Business Code</b> |  |   |   |
|   | <b>2a</b> FEES FOR SERVICE  |  | 900099               | 25,905               | 25,905   |   |   |
|   | <b>b</b> _____  |  |                      |                      |  |   |   |
|   | <b>c</b> _____  |  |                      |                      |  |   |   |
|   | <b>d</b> _____  |  |                      |                      |  |   |   |
|   | <b>e</b> _____  |  |                      |                      |  |   |   |
|   | <b>f</b> All other program service revenue .  |  |                      |                      |  |   |   |
|   | <b>g</b> <b>Total.</b> Add lines 2a-2f . . . . . ▶  |  |                      | 25,905               |  |   |   |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest,<br>and other similar amounts) . . . . . ▶  |  |                      | 220                  |  |   |   |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds ▶   |  |                      |                      |  |   |   |
|   | <b>5</b> Royalties . . . . . ▶  |  |                      |                      |  |   |   |
|   | <b>6a</b> Gross rents . . . . .   | (i) Real   | (ii) Personal        |                      |  |   |   |
|   |   | <b>b</b> Less: rental expenses                                     |                      |                      |  |   |   |
|   |   | <b>c</b> Rental income or (loss)                                   |                      |                      |  |   |   |
|   |   | <b>d</b> Net rental income or (loss) . . . . . ▶                   |                      |                      |  |   |   |
|   | <b>7a</b> Gross amount from sales of<br>assets other than inventory   | (i) Securities   | (ii) Other           |                      |  |   |   |
|   |   | <b>b</b> Less: cost or other basis<br>and sales expenses . . . . . |                      |                      |  |   |   |
|   |   | <b>c</b> Gain or (loss) . . . . .                                  |                      |                      |  |   |   |
|   |   | <b>d</b> Net gain or (loss) . . . . . ▶                            |                      |                      |  |   |   |
|   | <b>8a</b> Gross income from fundraising<br>events (not including \$ _____<br>of contributions reported on line 1c).<br>See Part IV, line 18 . . . . . | <b>a</b>   |                      |                      |  |   |   |
|   |   | <b>b</b> Less: direct expenses . . . . .                           | <b>b</b>             |                      |  |   |   |
|   |   | <b>c</b> Net income or (loss) from fundraising events ▶            |                      |                      |  |   |   |
|   | <b>9a</b> Gross income from gaming activities.<br>See Part IV, line 19 . . . . .  | <b>a</b>   |                      |                      |  |   |   |
| <b>b</b> Less: direct expenses . . . . .                                      |   | <b>b</b>   |                      |                      |  |   |   |
| <b>c</b> Net income or (loss) from gaming activities . . ▶                    |   |  |                      |                      |  |   |   |
| <b>10a</b> Gross sales of inventory, less<br>returns and allowances . . . . . | <b>a</b>  |  |                      |                      |  |   |   |
|   | <b>b</b> Less: cost of goods sold . . . . .   | <b>b</b>   |                      |                      |  |   |   |
|   | <b>c</b> Net income or (loss) from sales of inventory . . ▶   |  |                      |                      |  |   |   |
| <b>Miscellaneous Revenue</b>  |   |  | <b>Business Code</b> |                      |  |   |   |
| <b>11a</b> _____  |   |  |                      |                      |  |   |   |
| <b>b</b> _____  |   |  |                      |                      |  |   |   |
| <b>c</b> _____  |   |  |                      |                      |  |   |   |
| <b>d</b> All other revenue . . . . .  |   |  |                      |                      |  |   |   |
| <b>e</b> <b>Total.</b> Add lines 11a-11d . . . . . ▶                          |   |  |                      |                      |  |   |   |
| <b>12</b> <b>Total revenue.</b> See instructions. . . . . ▶                   |   |  |                      | 1,228,521            |  |   |   |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

|   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21   |                       |                                 |  |                             |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22   |                       |                                 |  |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16  |                       |                                 |  |                             |
| 4 Benefits paid to or for members   |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees  | 113,362               | 94,491                          | 2,267                                  | 13,604                      |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   |                       |                                 |  |                             |
| 7 Other salaries and wages  | 449,732               | 386,770                         | 8,995                                  | 53,967                      |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  | 27,575                | 23,715                          | 552                                    | 3,308                       |
| 9 Other employee benefits   | 77,038                | 66,253                          | 1,541                                  | 9,244                       |
| 10 Payroll taxes  | 51,830                | 44,573                          | 1,037                                  | 6,220                       |
| 11 Fees for services (non-employees):   |                       |                                 |  |                             |
| a Management  |                       |                                 |  |                             |
| b Legal   | 90                    |                                 | 90                                     |                             |
| c Accounting  | 2,400                 |                                 | 2,400                                  |                             |
| d Lobbying  |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17   |                       |                                 |  |                             |
| f Investment management fees  |                       |                                 |  |                             |
| g Other   |                       |                                 |  |                             |
| 12 Advertising and promotion  |                       |                                 |  |                             |
| 13 Office expenses  | 26,993                | 23,214                          | 540                                    | 3,239                       |
| 14 Information technology   |                       |                                 |  |                             |
| 15 Royalties  |                       |                                 |  |                             |
| 16 Occupancy  | 68,237                | 58,684                          | 1,365                                  | 8,188                       |
| 17 Travel   | 39,339                | 33,832                          | 787                                    | 4,720                       |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings   | 42,748                | 42,748                          |  |                             |
| 20 Interest   |                       |                                 |  |                             |
| 21 Payments to affiliates   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization  | 22,395                | 19,260                          | 448                                    | 2,687                       |
| 23 Insurance  | 3,790                 | 3,260                           | 530                                    |                             |
| 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 CURRENT ISSUE CAMPAIGN  | 43,639                | 43,639                          |  |                             |
| b VOTER PARTICIPATION   | 18,829                | 18,289                          |  |                             |
| c PRINTING & PUBLICATION  | 9,874                 | 8,492                           | 197                                    | 1,185                       |
| d ORGANIZING & PROGRAM EXPENSE  | 89,364                | 89,364                          |  |                             |
| e All other expenses  |                       |                                 |  |                             |
| 25 Total functional expenses. Add lines 1 through 24e   | 1,086,695             | 959,584                         | 20,749                                 | 106,362                     |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |  |                             |



**Part X Balance Sheet**

|   |  | (A)                |           | (B)                |
|---|--|--------------------|-----------|--------------------|
|   |  | Beginning of year  |           | End of year        |
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .   | 16,582             | <b>1</b>  | 90,546             |
|   | <b>2</b> Savings and temporary cash investments . . . . .  | 134,027            | <b>2</b>  | 226,796            |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  |                    | <b>3</b>  |                    |
|   | <b>4</b> Accounts receivable, net . . . . .  | 6,396              | <b>4</b>  | 6,644              |
|   | <b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .   |                    | <b>5</b>  |                    |
|   | <b>6</b> 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) . . . . . |                    | <b>6</b>  |                    |
|   | <b>7</b> Notes and loans receivable, net . . . . .   |                    | <b>7</b>  |                    |
|   | <b>8</b> Inventories for sale or use . . . . .   |                    | <b>8</b>  |                    |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   |                    | <b>9</b>  |                    |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | <b>10a</b> 744,833 |           |                    |
|   | <b>b</b> Less: accumulated depreciation . . . . .  | <b>10b</b> 117,819 | 5,100     | <b>10c</b> 627,014 |
|   | <b>11</b> Investments—publicly traded securities . . . . .   |                    | <b>11</b> |                    |
|   | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .   |                    | <b>12</b> |                    |
|   | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .  |                    | <b>13</b> |                    |
|   | <b>14</b> Intangible assets . . . . .  |                    | <b>14</b> |                    |
|   | <b>15</b> Other assets. See Part IV, line 11 . . . . .   |                    | <b>15</b> |                    |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . |  | 162,105            | <b>16</b> | 951,000            |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  |                    | <b>17</b> |                    |
|   | <b>18</b> Grants payable . . . . .   |                    | <b>18</b> |                    |
|   | <b>19</b> Deferred revenue . . . . .   |                    | <b>19</b> |                    |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  |                    | <b>20</b> |                    |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .  |                    | <b>21</b> |                    |
|   | <b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .   |                    | <b>22</b> |                    |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   |                    | <b>23</b> |                    |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   |                    | <b>24</b> |                    |
|   | <b>25</b> 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 . . . . .  | 34,295             | <b>25</b> | 37,055             |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   | 34,295             | <b>26</b> | 37,055             |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>  |                    |           |                    |
|   | <b>27</b> Unrestricted net assets . . . . .  | 127,810            | <b>27</b> | 913,945            |
|   | <b>28</b> Temporarily restricted net assets . . . . .  |                    | <b>28</b> |                    |
|   | <b>29</b> Permanently restricted net assets . . . . .  |                    | <b>29</b> |                    |
|   | <b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>   |                    |           |                    |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .   |                    | <b>30</b> |                    |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .   |                    | <b>31</b> |                    |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .   |                    | <b>32</b> |                    |
| <b>33</b> Total net assets or fund balances . . . . .                         | 127,810  | <b>33</b>          | 913,945   |                    |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .            | 162,105  | <b>34</b>          | 951,000   |                    |

**Part XI Reconciliation of Net Assets**

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

|          |  |          |           |
|----------|--|----------|-----------|
| <b>1</b> | Total revenue (must equal Part VIII, column (A), line 12) . . . . .  | <b>1</b> | 1,228,521 |
| <b>2</b> | Total expenses (must equal Part IX, column (A), line 25) . . . . .   | <b>2</b> | 1,086,695 |
| <b>3</b> | Revenue less expenses. Subtract line 2 from line 1 . . . . .   | <b>3</b> | 141,826   |
| <b>4</b> | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .                      | <b>4</b> | 127,810   |
| <b>5</b> | Other changes in net assets or fund balances (explain in Schedule O) . . . . .   | <b>5</b> | 644,309   |
| <b>6</b> | Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) . . . . . | <b>6</b> | 913,945   |

**Part XII Financial Statements and Reporting**

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

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

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

**Political Campaign and Lobbying Activities**

OMB No 1545-0047

**2011**

**Open to Public Inspection**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **See separate instructions.**

Department of the Treasury  
Internal Revenue Service

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

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

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

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

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

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

|  |   |
|--|---|
| Name of organization<br><b>WESTERN ORGANIZATION OF RESOURCE COUNCILS</b> | Employer identification number<br><b>45-0356819</b> |
|--|---|

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

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

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

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

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

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

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

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

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check  if the filing organization checked box A and "limited control" provisions apply.

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

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

**4-Year Averaging Period Under Section 501(h)**

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

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

| Calendar year (or fiscal year beginning in)                      | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) Total |
|--|----------|----------|----------|----------|-----------|
| <b>2a</b> Lobbying nontaxable amount                             |          |          |          |          |           |
| <b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))   |          |          |          |          |           |
| <b>c</b> Total lobbying expenditures                             |          |          |          |          |           |
| <b>d</b> Grassroots nontaxable amount                            |          |          |          |          |           |
| <b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) |          |          |          |          |           |
| <b>f</b> Grassroots lobbying expenditures                        |          |          |          |          |           |

**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)).**

|  | (a) |    | (b)    |
|--|-----|----|--------|
|  | Yes | No | Amount |
| <i>For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.</i>   |     |    |        |
| <b>1</b> 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: |     |    |        |
| <b>a</b> Volunteers?   |     |    |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  |     |    |        |
| <b>c</b> Media advertisements?   |     |    |        |
| <b>d</b> Mailings to members, legislators, or the public?  |     |    |        |
| <b>e</b> Publications, or published or broadcast statements?   |     |    |        |
| <b>f</b> Grants to other organizations for lobbying purposes?  |     |    |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?   |     |    |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?   |     |    |        |
| <b>i</b> Other activities?   |     |    |        |
| <b>j</b> Total. Add lines 1c through 1i  |     |    |        |
| <b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  |     |    |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912   |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912  |     |    |        |
| <b>d</b> 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                                  |
|--|-------------------------------------|-------------------------------------|
| <b>1</b> Were substantially all (90% or more) dues received nondeductible by members?                      | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?                 | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

**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."**

|   |           |  |
|---|-----------|--|
| <b>1</b> Dues, assessments and similar amounts from members   | <b>1</b>  |  |
| <b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).   |           |  |
| <b>a</b> Current year   | <b>2a</b> |  |
| <b>b</b> Carryover from last year   | <b>2b</b> |  |
| <b>c</b> Total  | <b>2c</b> |  |
| <b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  | <b>3</b>  |  |
| <b>4</b> 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? | <b>4</b>  |  |
| <b>5</b> Taxable amount of lobbying and political expenditures (see instructions)   | <b>5</b>  |  |

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A; and Part II-B, line 1. Also, complete this part for any additional information.

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

Area with horizontal dashed lines for supplemental information.

**SCHEDULE D  
(Form 990)**

**Supplemental Financial Statements**

OMB No 1545-0047

**2011**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990. ▶ See separate instructions.

Employer identification number  
**45-0356819**

**WESTERN ORGANIZATION OF RESOURCE COUNCILS**

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

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

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

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

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

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

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

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

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

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_
- (ii) Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_
- b Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV.

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

|   | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance . . . . .                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions . . . . .                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses . . . . .     |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships . . . . .                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs . . . . . |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses . . . . .                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance . . . . .                            |                  |                |                    |                      |                     |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ ..... %
  - b** Permanent endowment ▶ ..... %
  - c** Temporarily restricted endowment ▶ ..... %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes           | No |
|--|---------------|----|
| <b>(i)</b> unrelated organizations . . . . .   | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations . . . . .  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

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

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land . . . . .   |                                      | 13,318                          |                              | 13,318         |
| <b>b</b> Buildings . . . . .   |                                      | 709,615                         | 96,819                       | 612,796        |
| <b>c</b> Leasehold improvements . . . . .  |                                      |                                 |                              |                |
| <b>d</b> Equipment . . . . .   |                                      | 21,900                          | 21,000                       | 9,000          |
| <b>e</b> Other . . . . .   |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . . |                                      |                                 |                              | 627,014        |



**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

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

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

| (a) Description of investment type  | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1)   |                |   |
| (2)   |                |   |
| (3)   |                |   |
| (4)   |                |   |
| (5)   |                |   |
| (6)   |                |   |
| (7)   |                |   |
| (8)   |                |   |
| (9)   |                |   |
| (10)  |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ► |                |   |

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

| (a) Description   | (b) Book value |
|---|----------------|
| (1)   |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| (10)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ► |                |

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

| 1. (a) Description of liability   | (b) Book value |  |
|---|----------------|--|
| (1) Federal income taxes  |                |  |
| (2) PAYROLL TAXES PAYABLE   | 11,267         |  |
| (3) COMPENSATED ABSENCES  | 25,788         |  |
| (4)   |                |  |
| (5)   |                |  |
| (6)   |                |  |
| (7)   |                |  |
| (8)   |                |  |
| (9)   |                |  |
| (10)  |                |  |
| (11)  |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ► | 37,055         |  |

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

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

|           |  |           |           |
|-----------|--|-----------|-----------|
| <b>1</b>  | Total revenue (Form 990, Part VIII, column (A), line 12)                                 | <b>1</b>  | 1,228,521 |
| <b>2</b>  | Total expenses (Form 990, Part IX, column (A), line 25)                                  | <b>2</b>  | 1,086,695 |
| <b>3</b>  | Excess or (deficit) for the year. Subtract line 2 from line 1                            | <b>3</b>  | 141,826   |
| <b>4</b>  | Net unrealized gains (losses) on investments   | <b>4</b>  |           |
| <b>5</b>  | Donated services and use of facilities   | <b>5</b>  |           |
| <b>6</b>  | Investment expenses  | <b>6</b>  |           |
| <b>7</b>  | Prior period adjustments   | <b>7</b>  | 644,309   |
| <b>8</b>  | Other (Describe in Part XIV.)  | <b>8</b>  |           |
| <b>9</b>  | Total adjustments (net). Add lines 4 through 8   | <b>9</b>  | 644,309   |
| <b>10</b> | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | <b>10</b> | 786,135   |

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

|          |  |           |           |
|----------|--|-----------|-----------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements                       | <b>1</b>  | 1,228,521 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                            |           |           |
| <b>a</b> | Net unrealized gains on investments  | <b>2a</b> |           |
| <b>b</b> | Donated services and use of facilities   | <b>2b</b> |           |
| <b>c</b> | Recoveries of prior year grants  | <b>2c</b> |           |
| <b>d</b> | Other (Describe in Part XIV.)  | <b>2d</b> |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>  | <b>2e</b> |           |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>   | <b>3</b>  | 1,228,521 |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                           |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                               | <b>4a</b> |           |
| <b>b</b> | Other (Describe in Part XIV.)  | <b>4b</b> |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>  | <b>4c</b> |           |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) | <b>5</b>  | 1,228,521 |

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

|          |   |           |           |
|----------|---|-----------|-----------|
| <b>1</b> | Total expenses and losses per audited financial statements                                      | <b>1</b>  | 1,086,695 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:                               |           |           |
| <b>a</b> | Donated services and use of facilities  | <b>2a</b> |           |
| <b>b</b> | Prior year adjustments  | <b>2b</b> |           |
| <b>c</b> | Other losses  | <b>2c</b> |           |
| <b>d</b> | Other (Describe in Part XIV.)   | <b>2d</b> |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>   | <b>2e</b> |           |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>  | <b>3</b>  | 1,086,695 |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                              |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                                | <b>4a</b> |           |
| <b>b</b> | Other (Describe in Part XIV.)   | <b>4b</b> |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>   | <b>4c</b> |           |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) | <b>5</b>  | 1,086,695 |

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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**Part XIV** Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

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

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

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or 990-EZ.

Name of the organization

Employer identification number

**WESTERN ORGANIZATION OF RESOURCE COUNCILS**

**45-0356819**

**Form 990, Part VI, Line 7a - Election of Members and Their Rights**

WORC is a regional network of seven grassroots community organizations that include 10,000 members and 45 local chapters. A 14-member board of directors governs WORC. Each member group elects two representatives to the WORC Board of Directors.

**Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members**

Although all decisions of the Board are not subject to approval by organization members, all issues pertaining to policy and policy changes must be approved by organization members.

**Form 990, Part VI, Line 11b - Organization's Process Used to Review Form 990**

Authorized officers, board members, comptroller, and additional staff work with legal council to review Form 990

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**

WORC's conflict of interest policy requires each director, officer, and key employee to disclose annually any financial interests that could give rise to a conflict of interest. The Board of Directors, or a committee of the Board, determines whether any proposed transaction creates a conflict of interest, and if so, reviews the transaction. Any person with a conflict of interest may answer questions and provide information to the Board or committee, but may not participate in the Board's or committee's deliberation about or vote on the proposed transaction.

**Form 990, Part VI, Line 15a - Compensation Process for Top Official**

The Board of Directors reviews and approves all salaries.

**Form 990, Part VI, Section C, Line 19 - Public Disclosure of Governing Documents**

The organization responds to information requests in full compliance with Federal and State laws.

**Form 990, Part XI, Line 5, - Other Changes in Net Assets**

WORC shares the building it occupies with another organization. Both organizations raised funds for and participated in the purchase and renovation of their office building. When the building was renovated all of its cost and the associated loans were all recorded in the name



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

WESTERN ORGANIZATION OF RESOURCE COUNCILS

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

Employer identification number  
45-0356819

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

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

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

| (a)<br>Name, address, and EIN of related organization  | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Section 512(b)(13) controlled entity? |    |
|--|-------------------------|--|----------------------------|---|----------------------------------|--|----|
|  |                         |  |                            |   |                                  | Yes  | No |
| (1) WORC EDUCATION PROJECT 84-1123481<br>220 S. 27TH ST, BILLINGS, MT 59101                        | EDUCATION               | MT   | 501(c)(3)                  | 11a WORC  | WORC                             |  | ✓  |
| (2) WORC PAC d/b/a SOUTH DAKOTA RURAL VOTERS PAC<br>26-2411139, 220 S. 27TH ST. BILLINGS, MT 59101 | QSLPO                   | MT   | 527                        |   | WORC                             |  | ✓  |
| (3) WORC COLORADO RURAL VOTERS PAC 26-3217277<br>220 S. 27TH ST., BILLINGS, MT 59101               | QSLPO                   | MT   | 527                        |   | WORC                             |  | ✓  |
| (4) .....  |                         |  |                            |   |                                  |  |    |
| (5) .....  |                         |  |                            |   |                                  |  |    |
| (6) .....  |                         |  |                            |   |                                  |  |    |
| (7) .....  |                         |  |                            |   |                                  |  |    |

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

Cat No 50135Y

Schedule R (Form 990) 2011

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

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>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" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

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

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

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

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

|   | Yes | No |
|---|-----|----|
| <b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity . . . . .   |     | ✓  |
| <b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .                                |     | ✓  |
| <b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .                              | ✓   |    |
| <b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .                                     |     | ✓  |
| <b>e</b> Loans or loan guarantees by related organization(s) . . . . .  |     | ✓  |
| <b>f</b> Sale of assets to related organization(s) . . . . .  |     | ✓  |
| <b>g</b> Purchase of assets from related organization(s) . . . . .  |     | ✓  |
| <b>h</b> Exchange of assets with related organization(s) . . . . .  |     | ✓  |
| <b>i</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .                     |     | ✓  |
| <b>j</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .                   |     | ✓  |
| <b>k</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . . |     | ✓  |
| <b>l</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .  |     | ✓  |
| <b>m</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .  | ✓   |    |
| <b>n</b> Sharing of paid employees with related organization(s) . . . . .   | ✓   |    |
| <b>o</b> Reimbursement paid to related organization(s) for expenses . . . . .                                     |     | ✓  |
| <b>p</b> Reimbursement paid by related organization(s) for expenses . . . . .                                     |     | ✓  |
| <b>q</b> Other transfer of cash or property to related organization(s) . . . . .                                  |     | ✓  |
| <b>r</b> Other transfer of cash or property from related organization(s) . . . . .                                |     | ✓  |

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

|     | (a)<br>Name of other organization | (b)<br>Transaction type (a-r) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-----|-----------------------------------|-------------------------------|------------------------|--|
| (1) | WORC EDUCATION PROJECT            | C,M,N                         | 1,100,200              | ACTUAL TRANSFER                              |
| (2) |                                   |                               |                        |  |
| (3) |                                   |                               |                        |  |
| (4) |                                   |                               |                        |  |
| (5) |                                   |                               |                        |  |
| (6) |                                   |                               |                        |  |



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

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

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

