Public Disclosure Copy

| | | | ** PUBLIC DISCLOSURE COPY | | | OMB No. 1545-0047 | | | |
|--|------------------------------|-----------------|--|----------|------------------------------|---|--|--|--|
| Form 999 (Rev. January 2020) Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. | | | | | | | | | |
| • | Open to Public Inspection | | | | | | | | |
| Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. | | | | | | | | | |
| | | | | ng A | UG 31, 2020 | | | | |
| B c a | heck if pplicab | le: | organization | | D Employer identific | cation number | | | |
| | Addre chang Name | ge NORT | HERN PRAIRIES LAND TRUST | | | | | | |
| | | ge Doing bi | usiness as | | 46-04578 | | | | |
| | return | Number | and street (or P.O. box if mail is not delivered to street address) | | E Telephone number | | | | |
| | Final return termii | n_ | E 10TH ST 202 | | 605-339-3 | | | | |
| | ated Amen | City or t | own, state or province, country, and ZIP or foreign postal code | | G Gross receipts \$ | 549,649. | | | |
| | _return | 0016 | X FALLS, SD 57104 | | H(a) Is this a group re | | | | |
| | _tion pendi | | nd address of principal officer: STEVEN W. SANFORD | | for subordinates | | | | |
| | | | AS C ABOVE | 7 | H(b) Are all subordinates in | | | | |
| | | empt status: | X 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or NORTHERNPRAIRIES.ORG | 527 | 1 ' | list. (see instructions) | | | |
| | | | | Manu | H(c) Group exemption | · · · · · · · · · · · · · · · · · · · | | | |
| | orm o art l | Summary | X Corporation Trust Association Other K | _ Year | of formation: 2000 N | State of legal domicile: SD | | | |
| | | | e the organization's mission or most significant activities: WORKING | TAT T | יוותדעדמאד | | | | |
| e | 1 | Briefly describ | ATIONS TO OBTAIN VOLUNTARY LAND CONSE | 7770 | TH INDIVIDUA | <u>ТР ТИД 2007 ТР 2007 ТР</u> | | | |
| Activities & Governance | | | | | | | | | |
| ern | 2 | | x if the organization discontinued its operations or disposed of | | 1 1 | ers. 6 | | | |
| õ | 3 | | ing members of the governing body (Part VI, line 1a) | | | 6 | | | |
| ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ | 4 | | ependent voting members of the governing body (Part VI, line 1b) | | | 8 | | | |
| ies | 5 | | of individuals employed in calendar year 2019 (Part V, line 2a) | | | <u> </u> | | | |
| tivit | 6 | | of volunteers (estimate if necessary) | | | 0. | | | |
| Ac | | | d business revenue from Part VIII, column (C), line 12 | | | 0. | | | |
| | a | Net unrelated | business taxable income from Form 990-T, line 39 | | | - | | | |
| | | Contributions | and grants (Dart)/III line 1h) | | Prior Year 52,260. | Current Year 85,730. | | | |
| ne | 8 | | and grants (Part VIII, line 1h) | | 376,987. | 462,116. | | | |
| Revenue | 9 | • | ce revenue (Part VIII, line 2g) | | 729. | 1,803. | | | |
| Be | 10 | | come (Part VIII, column (A), lines 3, 4, and 7d) | | 0. | <u> </u> | | | |
| | | | | | 429,976. | 549,649. | | | |
| | 12 | | - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | | 0. | | | |
| | 13 14 | | nilar amounts paid (Part IX, column (A), lines 1-3) | · | 0. | 0. | | | |
| | 46 | | to or for members (Part IX, column (A), line 4) | · | 358,292. | 437,054. | | | |
| Expenses | 15 | | r compensation, employee benefits (Part IX, column (A), lines 5-10) undraising fees (Part IX, column (A), line 11e) | | 0. | <u> </u> | | | |
| ens | loa | | • | | 0. | • • | | | |
| Ц Ц Ц | | | ng expenses (Part IX, column (D), line 25) | - | 48,259. | 78,444. | | | |
| _ | | | es (Part IX, column (A), lines 11a-11d, 11f-24e) | | 406,551. | 515,498. | | | |
| | 18 | | s. Add lines 13-17 (must equal Part IX, column (A), line 25) expenses. Subtract line 18 from line 12 | | 23,425. | 34,151. | | | |
| - 2 | 19 | nevenue less | | | ginning of Current Year | End of Year | | | |
| Net Assets or Fund Balances | 20 | Total assets (F | Part X line 16) | | 400,141. | 437,222. | | | |
| Asse Bala | 20 | | | | 11,689. | 14,619. | | | |
| let ∕ ind | 21 22 | | (Part X, line 26) | | 388,452. | 422,603. | | | |
| | nrt II | Signature | fund balances. Subtract line 21 from line 20 | • | 500,4520 | -22,003. | | | |
| | | - | I declare that I have examined this return, including accompanying schedules and s | statemo | ints and to the best of mu | knowledge and helief it is | | | |
| | | | Declaration of preparer (other than officer) is based on all information of which pr | | | הוטשוטעט מווע טפוופו, וג וא | | | |
| <u></u> , | COLLE | | שלטמומנוטון טו אווערוומנוטון טו אווערוומנוטון טו אווערוומנוטון טו אווערוומנוטון טו אווערו או | oparer | nas any knowledge. | | | | |
| Cia | - | Signature | e of officer | | Date | | | | |

| Signature of onicer | Date |
|--|--|
| STEVEN W. SANFORD, PRESIDENT | |
| Type or print name and title | |
| Print/Type preparer's name Preparer's signature | Date Check PTIN |
| LAURIE HANSON, CPA LAURIE HANSON, CPA | 01/11/21 self-employed P00851848 |
| Firm's name 🕨 EIDE BAILLY LLP | Firm's EIN ▶ 45-0250958 |
| Firm's address 🕒 200 E. 10TH ST., STE. 500 | |
| SIOUX FALLS, SD 57104-6375 | Phone no. 605 – 339 – 1999 |
| RS discuss this return with the preparer shown above? (see instructions) | X Yes No |
| LHA For Paperwork Reduction Act Notice, see the separate instructions. | Form 990 (2019) |
| | STEVEN W. SANFORD, PRESIDENT Type or print name and title Print/Type preparer's name LAURIE HANSON, CPA Firm's name EIDE BAILLY LLP Firm's address 200 E. 10TH ST., STE. 500 SIOUX FALLS, SD 57104-6375 RS discuss this return with the preparer shown above? (see instructions) |

| | 990 (2019) NORTHERN PRAIRIES LAND TRUST t III Statement of Program Service Accomplishments | 46-04578 | 58 Page | 2 |
|-----|---|----------------------------|----------------------|-----|
| Par | | | | - |
| | Check if Schedule O contains a response or note to any line in this Part III | | ····· | |
| 1 | Briefly describe the organization's mission: NORTHERN PRAIRIES LAND TRUST ASSISTS PRIVATE, CONSER | VATION-MINDED |) | |
| | LANDOWNERS IN ACHIEVING THEIR CONSERVATION GOALS, AN | D ENCOURAGES | | |
| | LAND-USE DECISIONS THAT ARE CONSISTENT WITH SURVIVAL | AND SUSTENAN | ICE OF | |
| | THE NORTHERN PRAIRIES ECOSYSTEM. | | | |
| 2 | Did the organization undertake any significant program services during the year which were not listed or | n the | | |
| | prior Form 990 or 990-EZ? | | Yes X No | 5 |
| | 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 se | rvices? | Yes X No | 5 |
| | If "Yes," describe these changes on Schedule O. | | | |
| 4 | Describe the organization's program service accomplishments for each of its three largest program serv | ices, as measured by exp | enses. | |
| | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations | to others, the total exper | ises, and | |
| | revenue, if any, for each program service reported. | · · | | |
| 4a | |) (Revenue \$ | 62,116. |) |
| | PROMOTION OF LAND PRESERVATION THROUGH WORKING WITH | | ND | |
| | ORGANIZATIONS TO OBTAIN VOLUNTARY LAND CONSERVATION | AGREEMENTS. | | |
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| 4b | (Code:) (Expenses \$ including grants of \$ |) (Bevenue \$ | |) |
| 1.0 | |) (novenue ¢ | | , , |
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| | | | | |
| 4c | (Code:) (Expenses \$ including grants of \$ | | | ` |
| 40 | (Code) (expenses \$ including grants of \$ |) (Revenue \$ | |) |
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| 4-1 | | | | |
| 4d | Other program services (Describe on Schedule O.) | , | | |
| 4.5 | (Expenses \$ including grants of \$) (Revenue \$ Total program service expenses ► 481,951. |) | | |
| 40 | Total program service expenses ► 481,951. | | Form 990 (201 | 0) |

| Form 990 (| | | LAND |
|----------------------|--|-------------------------------|------|
| Part IV Checklist of | | ecklist of Required Schedules | |

| | | | Yes | No |
|------------|---|------|-----|----------|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? | | | |
| | If "Yes," complete Schedule A | 1 | X | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? | 2 | X | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for | | | |
| | public office? If "Yes," complete Schedule C, Part I | 3 | | <u> </u> |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect | | | |
| | during the tax year? If "Yes," complete Schedule C, Part II | 4 | | <u> </u> |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| | similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III | 5 | | <u> </u> |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | | | |
| | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | <u> </u> |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | | | |
| | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | X | |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete | | | |
| _ | Schedule D, Part III | 8 | | <u> </u> |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for | | | |
| | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? | | | 77 |
| | If "Yes," complete Schedule D, Part IV | 9 | | <u> </u> |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | | | v |
| | or in quasi endowments? If "Yes," complete Schedule D, Part V | 10 | | X |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X | | | |
| | as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | v | |
| | Part VI | 11a | X | |
| b | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total | | | v |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | <u> </u> |
| С | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total | | | v |
| ا م | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | <u> </u> |
| a | 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 | 444 | | х |
| - | Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | | X |
| f | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | | - 23 |
| | 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> | 11f | | х |
| 10- | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | - 23 |
| 12a | | 12a | | х |
| h | Schedule D, Parts XI and XII | 120 | | |
| b | | 12b | | х |
| 13 | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | X |
| 14a | | 14a | | X |
| b | Did the organization maintain an office, employees, or agents outside of the United States? | 1-74 | | |
| | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | | | |
| | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | х |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | | | |
| | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | х |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | | | |
| | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | х |
| 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 | 17 | | х |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | | | |
| | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | х |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes." | | | |
| | complete Schedule G, Part III | 19 | | Х |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | Х |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | | | |
| | domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II | 21 | | х |

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| Form | 990 | (2019) |
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 Form 990 (2019)
 NORTHERN
 PRAIRIES
 LAND
 TRUST

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

| | | | Yes | No |
|-----|---|----------|-----|----------|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current | | | |
| | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete | | | |
| | Schedule J | 23 | | X X |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the | | | |
| | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete | | | |
| | Schedule K. If "No," go to line 25a | 24a | | X X |
| | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | <u> </u> |
| с | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease | | | |
| | any tax-exempt bonds? | 24c | | |
| | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | | | v |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | X |
| 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 | 0.51 | | x |
| | Schedule L, Part I | 25b | | |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | x |
| 07 | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | 07 | | x |
| 00 | entity (including an employee thereof) or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part III</i> | 27 | | |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV | | | |
| • | instructions, for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i> | | | |
| a | | 28a | | x |
| h | "Yes," complete Schedule L, Part IV A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | | X |
| | A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If | 200 | | |
| U | "Yes," complete Schedule L, Part IV | 28c | | x |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 | | x |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | | | <u> </u> |
| | contributions? If "Yes," complete Schedule M | 30 | | x |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | x |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete | <u> </u> | | |
| | Schedule N, Part II | 32 | | x |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | | | |
| | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | | x |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | | | |
| | Part V, line 1 | 34 | | x |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | X |
| | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity | | | |
| | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? | | | |
| | If "Yes," complete Schedule R, Part V, line 2 | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | | | |
| | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? | | | |
| | Note: All Form 990 filers are required to complete Schedule O | 38 | Х | |
| Par | t V Statements Regarding Other IRS Filings and Tax Compliance | | | |
| | Check if Schedule O contains a response or note to any line in this Part V | | | |
| | | | Yes | No |
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a1 | | | |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0 | | | |
| с | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming | | | |
| | (gambling) winnings to prize winners? | 1c | Х | |

| Form | 990 (2019) NORTHERN PRAIRIES LAND TRUST 46-0457 t V Statements Regarding Other IRS Filings and Tax Compliance (continued) 46-0457 | 858 | Р | age 5 |
|--------|---|-----|-----|--------------|
| | | | Yes | No |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | 100 | |
| | filed for the calendar year ending with or within the year covered by this return 2a 8 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | х | |
| | Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | x |
| | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | 3b | | |
| | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a | | | |
| | financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | X |
| b | If "Yes," enter the name of the foreign country | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | X |
| с | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit | | | |
| | any contributions that were not tax deductible as charitable contributions? | 6a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts | | | |
| | were not tax deductible? | 6b | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | |
| а | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | |
| с | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required | | | |
| | to file Form 8282? | 7c | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year 7d | | | |
| е | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the | - | | |
| | sponsoring organization have excess business holdings at any time during the year? | 8 | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | - | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | |
| | Initiation fees and capital contributions included on Part VIII, line 12 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b | | | |
| 11 | Section 501(c)(12) organizations. Enter: Gross income from members or shareholders 11a | | | |
| a b | Gross income from other sources (Do not net amounts due or paid to other sources against | | | |
| D. | amounts due or received from them.) | | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 120 | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the | | | |
| | organization is licensed to issue qualified health plans | | | |
| с | Enter the amount of reserves on hand | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | 14b | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or | | | |
| | excess parachute payment(s) during the year? | 15 | | X |
| | If "Yes," see instructions and file Form 4720, Schedule N. | | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | 16 | | X |
| | If "Yes," complete Form 4720, Schedule O. | | | |

Form **990** (2019)

| Form 990 (2019) |
|-----------------|
|-----------------|

NORTHERN PRAIRIES LAND TRUST

46-0457858 Page 6

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 on Schedule O. See instructions.

| | Check if Schedule O contains a response or note to any line in this Part VI | | | X |
|-----|---|---------|---------|-----|
| Sec | tion A. Governing Body and Management | | | |
| | | | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year 1a 6 | | | |
| | 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 on Schedule O. | | | |
| b | Enter the number of voting members included on line 1a, above, who are independent 1b 6 | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other | | | |
| | officer, director, trustee, or key employee? | 2 | | Х |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision | | | |
| | of officers, directors, trustees, or key employees to a management company or other person? | 3 | | х |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | Х |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | Х |
| 6 | Did the organization have members or stockholders? | 6 | | Х |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or | | | |
| | more members of the governing body? | 7a | | х |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or | | | |
| | persons other than the governing body? | 7b | | х |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| | The governing body? | 8a | х | |
| b | Each committee with authority to act on behalf of the governing body? | 8b | | х |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the | | | |
| Ū | organization's mailing address? If "Yes," provide the names and addresses on Schedule O | 9 | | х |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) | | | |
| | (This Section D requests information about policies not required by the internal nevenue code.) | | Yes | No |
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | | X |
| | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, | | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | Х | |
| | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | Х | |
| | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X | |
| | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe | | | |
| | in Schedule O how this was done | 12c | x | |
| 13 | Did the organization have a written whistleblower policy? | 13 | | Х |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | Х | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent | | | |
| | persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| а | The organization's CEO, Executive Director, or top management official | 15a | | Х |
| | Other officers or key employees of the organization | 15b | | Х |
| | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a | | | |
| | taxable entity during the year? | 16a | | х |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation | | | |
| | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's | | | |
| | exempt status with respect to such arrangements? | 16b | | |
| Sec | tion 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 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)) | s only) | availal | ble |
| | for public inspection. Indicate how you made these available. Check all that apply. | ,, | | |
| | Own website Another's website X Upon request Other (explain on Schedule O) | | | |
| 19 | Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and | financ | ial | |
| | statements available to the public during the tax year. | | | |
| 20 | State the name, address, and telephone number of the person who possesses the organization's books and records | | | |
| - | STEVEN W. SANFORD - $605-336-0828$ | | | |
| | 200 E. 10TH STREET, SUITE 202, SIOUX FALLS, SD 57104 | | | |

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. • List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

| (A) | (B) | | | (0 | C) | | | (D) | (E) | (F) |
|----------------------------------|-------------------|---------------------------------|-----------------------|---------|--------------|---------------------------------|----------|-----------------|-------------------------------|-----------------------|
| Name and title | Average | (do | notic | Pos | itior | 1 than o | one | Reportable | Reportable | Estimated |
| | hours per | box | , unle | ss pei | rson i | is both | n an | compensation | compensation | amount of |
| | week (list any | | | | | Τ | | from the | from related organizations | other compensation |
| | hours for | r direc | | | | eq | | organization | (W-2/1099-MISC) | from the |
| | related | stee or | rustee | | | ensat | | (W-2/1099-MISC) | | organization |
| | organizations | al trus | onal ti | | ployee | e comp | | | | and related |
| | below line) | In dividual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | organizations |
| (1) JOHN H. DAVIDSON | 0.50 | - | | 0 | × | <u> </u> | <u>u</u> | | | |
| PRESIDENT UNTIL 11/19 | | х | | x | | | | 0. | 0. | 0. |
| (2) GREGG GREENFIELD | 1.00 | | | | | | | | | |
| VICE PRESIDENT/SECRETARY | | Х | | X | | | | 0. | 0. | 0. |
| (3) STEVEN W. SANFORD | 5.00 | | | | | | | | | |
| PRESIDENT BEG 11/19; TREASURER | | Х | | Х | | | | 0. | 0. | 0. |
| (4) JAMES ROGERS | 1.00 | _ | | | | | | | | |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | 0. |
| (5) ARVID SWANSON | 0.10 | | | | | | | | | |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | 0. |
| (6) BLAYNE HAGEN | 0.10 | | | | | | | | | |
| BOARD MEMBER | | Х | | | | | | 0. | 0. | 0. |
| (7) RYAN DONOVAN | 1.00 | | | | | | | | | |
| BOARD MEMBER BEG 9/19 | | х | | | | | | 0. | 0. | 0. |
| (8) TRAVIS ENTENMAN | 40.00 | | | | | | | | | |
| BOARD MEMBER, EXECUTIVE DIRECTOR | | Х | | X | | - | | 15,675. | 0. | 0. |
| | | - | | | | | | | | |
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| | | ERN PRAIRIE | <u>S</u> 1 | LAI | ND | TI | RUS | 5T | | 46-04 | <u>57858</u> | 3 | Page 8 |
|-----|---|--------------------------|--------------------------------|-----------------------|--------------------|--------------|---------------------------------|------------|-------------------------------|---------------------------------|--------------|----------------------|---------------|
| Par | t VII Section A. Officers, Directors, | Trustees, Key Emp | loye | es, a | and | Hig | hest | Co | ompensated Employee | s (continued) | | | |
| | (A) Name and title | (B) Average | | | (C Posit | ;) | | | (D) Reportable | (E) Reportable | | (F) Estima | |
| | Name and the | hours per | | | | | han on both a | | compensation | compensation | | amoun | |
| | | week | | er and | d a dir | ector/ | /truste | e) | from | from related | | othe | er |
| | | (list any hours for | Individual trustee or director | | | | | | the organization | organizations (W-2/1099-MISC | | mpens | |
| | | related | e or d | stee | | | nsated | | (W-2/1099-MISC) | (00-2/1099-00150 | · | from t rganiza | |
| | | organizations | truste | nal tru | | oyee | ompe | | (| | | and rela | |
| | | below | ividua | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | or | ganiza | tions |
| | | line) | <u>n</u> | Ins | Offi | ¥ev Eev | em | For | | | | | |
| | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 1b | Subtotal | | | | | | | • | 15,675. | (| | | 0. |
| | Total from continuation sheets to P | | | | | | | | 0. | (|). | | 0. |
| d | Total (add lines 1b and 1c) | | <u></u> | | | | 🕨 | | 15,675. | (|). | | 0. |
| 2 | Total number of individuals (including compensation from the organization | | se li | istec | d abo | ove) | who | re | ceived more than \$100,0 | 000 of reportable | | | 0 |
| | · · · · | * | | | | | | | | | | Yes | s No |
| 3 | Did the organization list any former o | fficer, director, truste | e, ke | ey er | mplo | oyee | , or h | nigh | nest compensated empl | oyee on | | | |
| | line 1a? If "Yes," complete Schedule | | | | | | | | | | . 3 | _ | X |
| 4 | For any individual listed on line 1a, is the | | | | | | | | | | | | v |
| 5 | and related organizations greater than Did any person listed on line 1a receiv | | | | | | | | | | 4 | | <u> </u> |
| 5 | rendered to the organization? If "Yes. | | | | | | | | | | . 5 | | x |
| Sec | tion B. Independent Contractors | | 0 10 | 1 300 | <u>cn p</u> | 0/30 | | | | | <u></u> | | |
| 1 | Complete this table for your five highe | • | • | | | | | | | · · | nsation | from | |
| | the organization. Report compensatio | | <u>ar er</u> | nding | g wit | th or | r with | <u>nin</u> | the organization's tax ye (B) | ear. | | (C) | |
| | Name and bus | | NO | NE | | | | | Description of s | ervices | | pensati | ion |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 2 | Total number of independent contract | tors (including but no | t lim | ited | to tl | hose | e liste | ed a | above) who received mo | re than | | | |
| | \$100.000 of compensation from the o | organization | | | | 0 | | | | | | | |

| Pa | rt V | | Statement of Revenue | | | | | | |
|---|------|----------|--|---------|---------------------------------------|-----------------------------|---|---|--|
| | | | Check if Schedule O contains a resp | onse | or note to any line | e in this Part VIII | (B) | | |
| | | | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
| | | _ | Federated campaigns 1a | | | | | | |
| ants ints | | | ······ | | | | | | |
| Gra | | | | | | | | | |
| Contributions, Gifts, Grants and Other Similar Amounts | | | Fundraising events 1c Related organizations 1d | | | | | | |
| | | | Government grants (contributions) 1e | | 68,970. | | | | |
| | | | All other contributions, gifts, grants, and | | | | | | |
| | | • | similar amounts not included above 1f | | 16,760. | | | | |
| trib Otl | | g | Noncash contributions included in lines 1a-1f | \$ | | | | | |
| Con | | • | Total. Add lines 1a-1f | | | 85,730. | | | |
| 0.0 | | | | | Business Code | | | | |
| Ð | 2 | а | FEE FOR SERVICE | | 900099 | 462,116. | 462,116. | | |
| vic | _ | b | | | | | | | |
| Ser | | С | | | | | | | |
| am | | d | | | | | | | |
| Program Service Revenue | | е | | | | | | | |
| Pro | 1 | f | All other program service revenue | | | | | | |
| | | | Total. Add lines 2a-2f | | | 462,116. | | | |
| | 3 | | Investment income (including dividends, | intere | st, and | | | | |
| | | | other similar amounts) | | ► | 1,803. | | | 1,803. |
| | 4 | | Income from investment of tax-exempt be | ond p | roceeds 🕨 🕨 | | | | |
| | 5 | | Royalties | | ► | | | | |
| | | | (i) Rea | al | (ii) Personal | | | | |
| | 6 8 | а | Gross rents 6a | | | | | | |
| | 1 | b | Less: rental expenses 6b | | | | | | |
| | | С | Rental income or (loss) 6c | | | | | | |
| | | d | Net rental income or (loss) | | 🕨 | | | | |
| | 7 : | а | Gross amount from sales of (i) Securi | ties | (ii) Other | | | | |
| | | | assets other than inventory 7a | | | | | | |
| | 1 | b | Less: cost or other basis | | | | | | |
| anu | | | and sales expenses 7b | | | | | | |
| Revenue | | | Gain or (loss) 7c | | | | | | |
| Re | | | Net gain or (loss) | | ····· ► | | | | |
| her | 8 8 | а | Gross income from fundraising events (not | | | | | | |
| Oth | | | including \$ of | | | | | | |
| | | | contributions reported on line 1c). See | | | | | | |
| | | | Part IV, line 18 | | | | | | |
| | | | Less: direct expenses | | | | | | |
| | | | Net income or (loss) from fundraising eve | | ····· ► | | | | |
| | 9 8 | а | Gross income from gaming activities. See | | | | | | |
| | . | | Part IV, line 19 | | | | | | |
| | | | Less: direct expenses | | | | | | |
| | | | Net income or (loss) from gaming activitie | ,s | ▶ | | | | |
| | 10 8 | a | Gross sales of inventory, less returns | | | | | | |
| | . | h | and allowances | | | | | | |
| | | | Less: cost of goods sold | | · · · · · · · · · · · · · · · · · · · | | | | |
| | - | C | Net income or (loss) from sales of invento | лу | Business Code | | | | |
| sn | 44 | ~ | | | Dusiness Coue | | | | |
| oeu | 11 : | a b | | | | | | | |
| scellaneo Revenue | | D C | | | | | | | |
| Miscellaneous Revenue | | | All other revenue | | | | | | |
| ž | | | Total. Add lines 11a-11d | | | | | | |
| | 12 | | Total revenue. See instructions | | | 549,649. | 462,116. | 0. | 1,803. |
| | | | | <u></u> | | | | | ,, |

NORTHERN PRAIRIES LAND TRUST

Form 990 (2019)

46 - 0457858

Page **9**

NORTHERN PRAIRIES LAND TRUST Part IX Statement of Functional Expenses

| Do | Check if Schedule O contains a respons not include amounts reported on lines 6b, | (A) Total expenses | (B) Program service | (C) Management and | (D) Fundraising |
|--------|--|-----------------------|------------------------|-----------------------|--------------------|
| 7b, | 8b, 9b, and 10b of Part VIII. | Total expenses | expenses | general expenses | expenses |
| 1 | Grants and other assistance to domestic organizations | | | | |
| | and domestic governments. See Part IV, line 21 | | | | |
| 2 | Grants and other assistance to domestic | | | | |
| | individuals. See Part IV, line 22 | | | | |
| 3 | Grants and other assistance to foreign | | | | |
| | organizations, foreign governments, and foreign | | | | |
| | individuals. See Part IV, lines 15 and 16 | | | | |
| 4 | Benefits paid to or for members | | | | |
| 5 | Compensation of current officers, directors, | | F0 002 | | |
| _ | trustees, and key employees | 59,083. | 59,083. | | |
| 6 | Compensation not included above to disqualified | | | | |
| | persons (as defined under section $4958(f)(1)$) and | | | | |
| _ | persons described in section 4958(c)(3)(B) | 227 020 | 227 020 | | |
| 7 | Other salaries and wages | 337,929. | 337,929. | | |
| 8 | Pension plan accruals and contributions (include | 10,018. | 10 010 | | |
| ~ | section 401(k) and 403(b) employer contributions) | τυ,υτο. | 10,018. | | |
| 9 | Other employee benefits | 30,024. | 30,024. | | |
| 0 1 | Payroll taxes | 50,024. | 50,024. | | |
| 1 | Fees for services (nonemployees): | | | | |
| a ⊾ | Management | | | | |
| b | | | | | |
| с С | Accounting | | | | |
| d | Lobbying Professional fundraising services. See Part IV, line 17 | | | | |
| e f | Investment management fees | | | | |
| g | Other. (If line 11g amount exceeds 10% of line 25, | | | | |
| y | column (A) amount, list line 11g expenses on Sch O.) | 14,351. | | 14,351. | |
| 2 | Advertising and promotion | 115. | | 115. | |
| 23 | Office expenses | 1,520. | | 1,520. | |
| 4 | Information technology | 4,627. | 107. | 4,520. | |
| 5 | Royalties | 1/02/0 | | | |
| 6 | Occupancy | 6,050. | | 6,050. | |
| 7 | Traval | 5,824. | 1,962. | 3,862. | |
| 8 | Payments of travel or entertainment expenses | • / • = = • | | | |
| 0 | for any federal, state, or local public officials | | | | |
| 9 | Conferences, conventions, and meetings | | | | |
| 0 | Interest | | | | |
| 1 | Payments to affiliates | | | | |
| 2 | Depreciation, depletion, and amortization | | | | |
| 3 | Insurance | 1,829. | | 1,829. | |
| 4 | Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.) | | | | |
| а | PROJECT EXPENSE | 41,470. | 41,470. | | |
| b | DUES | 425. | - | 425. | |
| с | | | | | |
| d | | | | | |
| е | All other expenses | 2,233. | 1,358. | 875. | |
| 5 | Total functional expenses. Add lines 1 through 24e | 515,498. | 481,951. | 33,547. | C |
| 6 | 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 Figure if following SOP 98-2 (ASC 958-720) | | | | |

| NORTHERN PRAIRIES LAND TRUST | 1 |
|------------------------------|---|
|------------------------------|---|

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| Fai | ιΛ | Dalance Sheet | | | | | |
|-----------------------------|-----|---|---------------|--------------------|---------------------------------|-----|----------------------------|
| | | Check if Schedule O contains a response or no | te to any lin | e in this Part X | | | |
| | | | | | (A) Beginning of year | | (B) End of year |
| | | | | | | | - |
| | 1 | | | ····· | 376,070. | 1 | 393,198. |
| | 2 | • • • • • • • • • • • • • • • • • • • | | | 7 202 | 2 | |
| | 3 | Pledges and grants receivable, net | | | 7,393. | 3 | 10,454. |
| | 4 | Accounts receivable, net | | | 16,678. | 4 | 33,570. |
| | 5 | Loans and other receivables from any current o | | | | | |
| | | trustee, key employee, creator or founder, subs | | | | | |
| | | controlled entity or family member of any of the | | | | 5 | |
| | 6 | Loans and other receivables from other disqual | | | | | |
| | | under section 4958(f)(1)), and persons describe | | Г | | 6 | |
| ets | 7 | Notes and loans receivable, net | | | | 7 | |
| Assets | 8 | Inventories for sale or use | | | | 8 | |
| ٩ | 9 | | | ····· | | 9 | |
| | 10a | Land, buildings, and equipment: cost or other | | 24 220 | | | |
| | | basis. Complete Part VI of Schedule D | | 24,239. 24,239. | 0 | | 0 |
| | | Less: accumulated depreciation | | | 0. | 10c | 0. |
| | 11 | Investments - publicly traded securities | | | | 11 | |
| | 12 | Investments - other securities. See Part IV, line | | | 12 | | |
| | 13 | Investments - program-related. See Part IV, line | | 13 | | | |
| | 14 | Intangible assets | | 14 | | | |
| | 15 | Other assets. See Part IV, line 11 | 400 141 | 15 | 427 222 | | |
| | 16 | Total assets. Add lines 1 through 15 (must equ | | | <u>400,141.</u> 11,689. | 16 | <u>437,222.</u> 14,619. |
| | 17 | Accounts payable and accrued expenses | | | 11,009. | 17 | 14,019. |
| | 18 | Grants payable | | 18 | | | |
| | 19 | Deferred revenue | | | | 19 | |
| | 20 | Tax-exempt bond liabilities | | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete | | | | 21 | |
| ies | 22 | Loans and other payables to any current or form | | | | | |
| oilit | | trustee, key employee, creator or founder, subs | | | | | |
| Liabilities | | controlled entity or family member of any of the | - | | | 22 | |
| | 23 | Secured mortgages and notes payable to unrela | | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelate | | | | 24 | |
| | 25 | Other liabilities (including federal income tax, pa parties, and other liabilities not included on line: | | | | | |
| | | of Schedule D | 5 17-24). 00 | | | 25 | |
| | 26 | Total lishilities Add lines 17 through OF | | | 11,689. | 26 | 14,619. |
| | 20 | Organizations that follow FASB ASC 958, che | | ► X | 11,0050 | 20 | 11/0101 |
| Se | | and complete lines 27, 28, 32, and 33. | | | | | |
| ŭ | 27 | . | | | 388,452. | 27 | 422,603. |
| ala | 28 | Net assets with donor restrictions | | | | 28 | 112,0001 |
| Б | 20 | Organizations that do not follow FASB ASC 9 | | | | 20 | |
| Fun | | and complete lines 29 through 33. | | | | | |
| م ا | 29 | Capital stock or trust principal, or current funds | | | | 29 | |
| ets | 30 | Paid-in or capital surplus, or land, building, or en | | | | 30 | |
| Ass | 31 | Retained earnings, endowment, accumulated in | | | | 31 | |
| Net Assets or Fund Balances | 32 | Total net assets or fund balances | | | 388,452. | 32 | 422,603. |
| z | 33 | Total liabilities and net assets/fund balances | | | 400,141. | 33 | 437,222. |
| | | | | | | 00 | Earm 990 (2010) |

Form **990** (2019)

| Form 990 (| | |
|------------|---------|---------|
| Part X | Balance | e Sheet |

_

| Form § | 990 (2019) NORTHERN PRAIRIES LAND TRUST | 46-045 | 7858 | Pag | _{ge} 12 |
|--------|---|------------|------|------|------------------|
| Part | t XI Reconciliation of Net Assets | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XI | | | | |
| | | | | | |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 549 |),6 | <u>49.</u> |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 515 | 5,49 | 98. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 34 | .,1 | 51. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 388 | 3,4 | 52. |
| 5 | Net unrealized gains (losses) on investments | 5 | | | |
| 6 | Donated services and use of facilities | 6 | | | |
| | Investment expenses | 7 | | | |
| | Prior period adjustments | 8 | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | |
| | column (B)) | 10 | 422 | 2,6 | 03. |
| Part | t XII Financial Statements and Reporting | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | | | |
| | | | | Yes | No |
| 1 | Accounting method used to prepare the Form 990: 🗌 Cash 🛛 🛣 Accrual 📃 Other | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule | О. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | Х | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed | on a | | | |
| | separate basis, consolidated basis, or both: | | | | |
| | X Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate | e basis, | | | |
| | consolidated basis, or both: | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| с | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | e audit, | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | 2c | | X |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Sch | edule O. | | | |
| 3a / | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sir | igle Audit | | | |
| | Act and OMB Circular A-133? | | 3a | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi | red audit | | | |
| | | | | | |

Form **990** (2019)

| SCHEDULE A | ١ |
|------------|---|
|------------|---|

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

| OMB No. 1545-0047 |
|------------------------------|
| 2019 |
| Open to Public Inspection |

Name of the organization

| Name of the organization Employer identification numbers and a second se | | | | | | | | | | | | |
|--|--|-------------------------|--|------------------|------------------|----------------------------------|--------------|---|--|--|--|--|
| | | | IES LAND TRU: | | | | | 6-0457858 | | | | |
| Part I | Reason for Public (| Charity Status (| All organizations must co | omplete th | is part.) Se | e instructions | | | | | | |
| The organ | ization is not a private found | ation because it is: (F | For lines 1 through 12, c | heck only o | one box.) | | | | | | | |
| 1 | A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). | | | | | | | | | | | |
| 2 | A school described in sect | | | | | | | | | | | |
| 3 | A hospital or a cooperative | | | | | | | | | | | |
| 4 | A medical research organiz | ation operated in cor | njunction with a hospital | described | in sectio | n 170(b)(1)(A | (iii). Enter | the hospital's name, | | | | |
| | city, and state: | | | | | | | | | | | |
| 5 | An organization operated for | | llege or university owned | l or operate | ed by a go | overnmental u | hit describe | ed in | | | | |
| | section 170(b)(1)(A)(iv). (C | | | | | | | | | | | |
| 6 | A federal, state, or local gov | - | | | | | | | | | | |
| 7 X | An organization that norma | - | ntial part of its support fi | rom a gove | ernmental | unit or from th | e general j | oublic described in | | | | |
| | section 170(b)(1)(A)(vi). (C | | | | | | | | | | | |
| 8 | A community trust describe | | | - | | | | | | | | |
| 9 📖 | An agricultural research org | - | | | - | | - | - | | | | |
| | or university or a non-land-g | grant college of agric | ulture (see instructions). | Enter the I | name, city | , and state of | the college | or | | | | |
| 10 | university: | llu xoooiyoo (1) | then 00 1/00/ -fite | a and frame - | - 14 - 14 | | in face co | d aroon roosinte from | | | | |
| 10 | An organization that norma | • | | | | | - | • | | | | |
| | activities related to its exen income and unrelated busir | | | | | | | • | | | | |
| | See section 509(a)(2). (Col | | | | ses acqui | | anization a | | | | | |
| 11 | An organization organized a | | vely to test for public sa | fetv See | section 50 |)9(a)(4) | | | | | | |
| 12 | An organization organized a | - | • | • | | | rry out the | nurposes of one or | | | | |
| | more publicly supported or | - | • | - | | | • | | | | | |
| | lines 12a through 12d that | - | | | | | | | | | | |
| a | Type I. A supporting orga | • • | | | | | - | aivina | | | | |
| | the supported organization | | - | • • • | - | | | | | | | |
| | organization. You must c | | | , , | | | | 11 5 | | | | |
| b | Type II. A supporting org | - | | tion with its | s supporte | ed organizatio | n(s), by hav | ving | | | | |
| | control or management o | - | | | | - | | • | | | | |
| | organization(s). You mus | t complete Part IV, | Sections A and C. | - | | | | | | | | |
| c 🗌 | Type III functionally inte | grated. A supporting | g organization operated | in connect | tion with, a | and functional | ly integrate | ed with, | | | | |
| | its supported organization | n(s) (see instructions) |). You must complete l | Part IV, Se | ections A, | D, and E. | | | | | | |
| d | Type III non-functionally | / integrated. A supp | orting organization oper | ated in cor | nnection v | vith its suppor | ted organiz | zation(s) | | | | |
| | that is not functionally int | egrated. The organiz | ation generally must sat | isfy a distri | ibution rec | quirement and | an attentiv | /eness | | | | |
| | requirement (see instructi | ions). You must con | nplete Part IV, Sections | A and D, | and Part | v . | | | | | | |
| e | Check this box if the orga | anization received a v | written determination fro | m the IRS | that it is a | Туре I, Туре | I, Type III | | | | | |
| | functionally integrated, or | r Type III non-functior | nally integrated supporti | ng organiz | ation. | | | | | | | |
| | er the number of supported o | • | | | | | | | | | | |
| | vide the following information | | | (iv) is the oroa | anization listed | (.) Amount of | | (iii) Amount of other | | | | |
| | (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 | in your governi | ng document? | (v) Amount of support (see ir | | (vi) Amount of other support (see instructions) | | | | |
| | organization | | above (see instructions)) | Yes | No | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
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| | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |

Schedule A (Form 990 or 990-EZ) 2019 NORTHERN PRAIRIES LAND TRUST Part II

46-0457858 Page 2

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

| | ction A. Public Support | | | | | | |
|------|--|----------------------|----------------------|----------------------|----------------------|----------------------|------------------|
| Cale | ndar year (or fiscal year beginning in) 🕨 | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | 434,285. | 47,875. | 11,517. | 52,260. | 85,730. | 631,667. |
| 2 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 3 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge \dots | | | | | | |
| | Total. Add lines 1 through 3 | 434,285. | 47,875. | 11,517. | 52,260. | 85,730. | 631,667. |
| 5 | The portion of total contributions | | | | | | |
| | by each person (other than a | | | | | | |
| | governmental unit or publicly | | | | | | |
| | supported organization) included | | | | | | |
| | on line 1 that exceeds 2% of the | | | | | | |
| | amount shown on line 11, | | | | | | |
| | column (f) | | | | | | |
| 6 | Public support. Subtract line 5 from line 4. | | | | | | 631,667. |
| Sec | ction B. Total Support | | | | | | |
| Cale | ndar year (or fiscal year beginning in) 🕨 | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
| | Amounts from line 4 | 434,285. | 47,875. | 11,517. | 52,260. | 85,730. | 631,667. |
| | Gross income from interest, | | - | - | - | - | |
| | dividends, payments received on | | | | | | |
| | securities loans, rents, royalties, | | | | | | |
| | and income from similar sources | 467. | 527. | 553. | 729. | 1,803. | 4,079. |
| 9 | Net income from unrelated business | | | | | | |
| • | activities, whether or not the | | | | | | |
| | business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain | | | | | | |
| 10 | or loss from the sale of capital | | | | | | |
| | • | | | | | | |
| 44 | assets (Explain in Part VI.) Total support. Add lines 7 through 10 | | | | | | 635,746. |
| | | | | | | 12 1 | ,864,997. |
| | Gross receipts from related activities, | | , | | | | ,001,001. |
| 13 | First five years. If the Form 990 is for | - | | | • | | |
| Sec | organization, check this box and stor ction C. Computation of Publi | c Support Per | centage | | | | |
| | • | • • | • | - (*) | | 44 | 99.36 % |
| | Public support percentage for 2019 (I | | • | | | 14 | 00 00 |
| | Public support percentage from 2018 | | | | | 15 | |
| 16a | 33 1/3% support test - 2019. If the c | | | | | | |
| _ | stop here. The organization qualifies | | - | | | | |
| b | 33 1/3% support test - 2018. If the c | | | | | | |
| | and stop here. The organization qual | | | | | | |
| 17a | 10% -facts-and-circumstances test | - | | | | | |
| | and if the organization meets the "fac | | | | • | • | nization |
| | meets the "facts-and-circumstances" | test. The organizat | ion qualifies as a p | oublicly supported | organization | | ▶∟ |
| b | 10% -facts-and-circumstances test | - 2018. If the org | anization did not c | heck a box on line | e 13, 16a, 16b, or 1 | 7a, and line 15 is | 10% or |
| | more, and if the organization meets the | ne "facts-and-circur | nstances" test, ch | eck this box and | stop here. Explair | n in Part VI how the | |
| | organization meets the "facts-and-circ | cumstances" test. 7 | The organization q | ualifies as a public | ly supported organ | nization | ▶□ |
| 18 | Private foundation. If the organization | n did not check a l | box on line 13, 16a | a, 16b, 17a, or 17b | , check this box a | nd see instructions | ; ▶∟ |

Schedule A (Form 990 or 990-EZ) 2019

Schedule A (Form 990 or 990-EZ) 2019 NORTHERN PRAIRIES LAND TRUST Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

| Se | ction A. Public Support | | | | | | |
|------|--|-------------------|--------------------|----------------------|--------------------|---------|-------------|
| Cale | ndar year (or fiscal year beginning in) 🕨 | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 201 | 9 (f) Total |
| 1 | Gifts, grants, contributions, and membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | | | |
| 2 | Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 | Gross receipts from activities that | | | | | | |
| | are not an unrelated trade or bus- iness under section 513 | | | | | | |
| 4 | Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 | The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 | Total. Add lines 1 through 5 | | | | | | |
| 78 | Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| Ł | Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| | Add lines 7a and 7b | | | | | | |
| | Public support. (Subtract line 7c from line 6.) | | | | | | |
| | ction B. Total Support | | • | • | • | | L |
| Cale | ndar year (or fiscal year beginning in) 🕨 | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 201 | 9 (f) Total |
| 9 | Amounts from line 6 | | | | | | |
| 10a | Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| ł | Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| | Add lines 10a and 10b Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| | Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 | First five years. If the Form 990 is fo | - | | | - | | |
| Se | check this box and stop here ction C. Computation of Publi | | | | | | <u></u> |
| | Public support percentage for 2019 (| | | column (f)) | | 15 | |
| | Public support percentage from 2018 | | - | | | 16 | <u> </u> |
| | ction D. Computation of Inves | | | | | | /0 |
| | Investment income percentage for 20 | | | ne 13. column (f)) | | 17 | % |
| 18 | Investment income percentage from | | | | | 18 | % |
| | a 33 1/3% support tests - 2019. If the | | | | | · · · · | |
| | more than 33 1/3%, check this box a | nd stop here. The | organization quali | fies as a publicly s | supported organiza | tion | ► |
| Ľ | 33 1/3% support tests - 2018. If the line 18 is not more than 33 1/3%, che | | | | | | |
| 20 | Private foundation. If the organization | | | | | | |
| | | | | , 2 | | | <u></u> |

Schedule A (Form 990 or 990-EZ) 2019 NORTHERN PRAIRIES LAND TRUST

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and *if you checked 12a or 12b in Part I, answer (b) and (c) below.*
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If* "Yes." *complete Part I of Schedule L (Form 990 or 990-EZ).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If* "Yes," *provide detail in* **Part VI.**
- **b** Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If* "Yes," *provide detail in* **Part VI.**
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer 10b below.*
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

2 3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a

1

Yes

No

10b

Schedule A (Form 990 or 990-EZ) 2019 NORTHERN PRAIRIES LAND TRUST Part IV Supporting Organizations (continued)

| | | | Yes | No |
|--------|---|----------|-----|----|
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| а | A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) | | | |
| | below, the governing body of a supported organization? | 11a | | |
| b | A family member of a person described in (a) above? | 11b | | |
| с | A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI. | 11c | | |
| | tion B. Type I Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Did the directors, trustees, or membership of one or more supported organizations have the power to | | | |
| | regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the | | | |
| | tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or | | | |
| | controlled the organization's activities. If the organization had more than one supported organization, | | | |
| | describe how the powers to appoint and/or remove directors or trustees were allocated among the supported | | | |
| | organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | 1 | | |
| 2 | Did the organization operate for the benefit of any supported organization other than the supported | | | |
| | organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in | | | |
| | Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, | | | |
| | supervised, or controlled the supporting organization. | 2 | | |
| Sec | tion C. Type II Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors | | | |
| | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control | | | |
| | or management of the supporting organization was vested in the same persons that controlled or managed | | | |
| | the supported organization(s). | 1 | | |
| Sec | tion D. All Type III Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the | | | |
| | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax | | | |
| | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the | | | |
| ~ | organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported | | | |
| | organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how | 0 | | |
| 2 | the organization maintained a close and continuous working relationship with the supported organization(s). | 2 | | |
| 3 | By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's | | | |
| | income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's | | | |
| | · · · · · | 3 | | |
| Sec | supported organizations played in this regard. Ition E. Type III Functionally Integrated Supporting Organizations | <u> </u> | | |
| 1 | | | | |
| ' a | Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b | The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| c | The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instr | uctions | | |
| 2 | Activities Test. Answer (a) and (b) below. | | Yes | No |
| a | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of | | | |
| | the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify | | | |
| | those supported organizations and explain how these activities directly furthered their exempt purposes, | | | |
| | how the organization was responsive to those supported organizations, and how the organization determined | | | |
| | that these activities constituted substantially all of its activities. | 2a | | |
| b | Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more | | | |
| | of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the | | | |
| | reasons for the organization's position that its supported organization(s) would have engaged in these | | | |
| | activities but for the organization's involvement. | 2b | | |
| 3 | Parent of Supported Organizations. Answer (a) and (b) below. | | | |
| а | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or | | | |
| | trustees of each of the supported organizations? Provide details in Part VI. | 3a | | |
| b | 5 | | | |
| | of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | 3b | | |

Schedule A (Form 990 or 990-EZ) 2019

| | Type III Non-Functio | | | | | s |
|------------|---------------------------|----------|----------|------|-------|---|
| Schedule A | (Form 990 or 990-EZ) 2019 | NORTHERN | PRAIRIES | LAND | TRUST | |

| [| Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). | See instructions. | All |
|---|--|-------------------|-----|
| | other Type III non-functionally integrated supporting organizations must complete Sections A through E. | | |

| 2 Recoveries of prior-year distributions 3 Other gross income (see instructions) 4 Add lines 1 through 3. | 1 2 3 4 5 6 | | |
|--|----------------------------|----------------|--------------------------------|
| 3 Other gross income (see instructions) 4 Add lines 1 through 3. 5 Depreciation and depletion 6 Portion of operating expenses paid or incurred for production or | 3 4 5 | | |
| 4 Add lines 1 through 3. 5 Depreciation and depletion 6 Portion of operating expenses paid or incurred for production or | 4 5 | | |
| 5 Depreciation and depletion 6 Portion of operating expenses paid or incurred for production or | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or | - | | |
| | 6 | | |
| collection of gross income or for management, conservation, or | 6 | | |
| | 6 | | |
| maintenance of property held for production of income (see instructions) | | | |
| 7 Other expenses (see instructions) | 7 | | |
| | 8 | | |
| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 Aggregate fair market value of all non-exempt-use assets (see | | | |
| instructions for short tax year or assets held for part of year): | | | |
| a Average monthly value of securities 1 | a | | |
| b Average monthly cash balances 1 | b | | |
| c Fair market value of other non-exempt-use assets 1 | с | | |
| d Total (add lines 1a, 1b, and 1c) 1 | d | | |
| e Discount claimed for blockage or other | | | |
| factors (explain in detail in Part VI): | | | |
| 2 Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 Subtract line 2 from line 1d. | 3 | | |
| 4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, | | | |
| see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by .035. | 6 | | |
| | 7 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | |
| Section C - Distributable Amount | | | Current Year |
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | | |
| | 2 | | |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | | |
| 4 Enter greater of line 2 or line 3. | 4 | | |
| H | 5 | | |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to | | | |
| | 6 | | |

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

Schedule A (Form 990 or 990-EZ) 2019

1

Schedule A (Form 990 or 990-EZ) 2019 NORTHERN PRAIRIES LAND TRUST

| Par | t V Type III Non-Functionally Integrated 509 | (a)(3) Supporting Orga | inizations (continued) | |
|-------|---|-------------------------------|--|---|
| Secti | on D - Distributions | | • | Current Year |
| 1 | Amounts paid to supported organizations to accomplish exe | mpt purposes | | |
| 2 | Amounts paid to perform activity that directly furthers exemp | | | |
| | organizations, in excess of income from activity | | | |
| 3 | Administrative expenses paid to accomplish exempt purpose | es of supported organizations | S | |
| 4 | Amounts paid to acquire exempt-use assets | | | |
| 5 | Qualified set-aside amounts (prior IRS approval required) | | | |
| 6 | Other distributions (describe in Part VI). See instructions. | | | |
| 7 | Total annual distributions. Add lines 1 through 6. | | | |
| 8 | Distributions to attentive supported organizations to which the | | | |
| | (provide details in Part VI). See instructions. | | | |
| 9 | Distributable amount for 2019 from Section C, line 6 | | | |
| 10 | Line 8 amount divided by line 9 amount | | | |
| Secti | on E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2019 | (iii) Distributable Amount for 2019 |
| 1 | Distributable amount for 2019 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2019 (reason- | | | |
| | able cause required- explain in Part VI). See instructions. | | | |
| 3 | Excess distributions carryover, if any, to 2019 | | | |
| а | From 2014 | | | |
| b | From 2015 | | | |
| с | From 2016 | | | |
| d | From 2017 | | | |
| е | From 2018 | | | |
| f | Total of lines 3a through e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2019 distributable amount | | | |
| i | Carryover from 2014 not applied (see instructions) | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 | Distributions for 2019 from Section D, | | | |
| | line 7: \$ | | | |
| а | Applied to underdistributions of prior years | | | |
| b | Applied to 2019 distributable amount | | | |
| с | Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 | Remaining underdistributions for years prior to 2019, if | | | |
| | any. Subtract lines 3g and 4a from line 2. For result greater | | | |
| | than zero, explain in Part VI. See instructions. | | | |
| 6 | Remaining underdistributions for 2019. Subtract lines 3h | | | |
| | and 4b from line 1. For result greater than zero, explain in | | | |
| | Part VI. See instructions. | | | |
| 7 | Excess distributions carryover to 2020. Add lines 3j | | | |
| | and 4c. | | | |
| | Breakdown of line 7: | | | |
| | Excess from 2015 | | | |
| | Excess from 2016 | | | |
| | Excess from 2017 | | | |
| | Excess from 2018 | | | |
| е | Excess from 2019 | | | |

Schedule A (Form 990 or 990-EZ) 2019

| Schedule A | (Form 990 or 990-EZ) 2019 NORTHERN PRAIRIES LAND TRUST | 46-0457858 Page 8 |
|------------|---|--|
| Part VI | Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a of Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any addition (See instructions.) | 1 and 2; Part IV, Section C, V, Section B, line 1e; Part V, |
| | | |
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Schedule B

(Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service

Name of the organization

Organization type (check one):

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

Attach to Form 990, Form 990-EZ, or Form 990-PF.
 Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Employer identification number

| o n (| |
|--------------------|--|
| Filers of: | Section: |
| Form 990 or 990-EZ | X 501(c)(3) (enter number) organization |
| | 4947(a)(1) nonexempt charitable trust not treated as a private foundation |
| | 527 political organization |
| Form 990-PF | 501(c)(3) exempt private foundation |
| | 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | 501(c)(3) taxable private foundation |
| | |

NORTHERN PRAIRIES LAND TRUST

Check if your organization is covered by the **General Rule** or a **Special Rule**. **Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set is contributions totaling \$5,000 or more during the year for an *exclusively* set is contributions totaling \$5,000 or more during the year for an *exclusively* set is contributions totaling \$5,000 or more during the year for an *exclusively* set is contributions totaling \$5,000 or more during the year for an *exclusively* set is contributions.

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Name of organization

Employer identification number

46-0457858

NORTHERN PRAIRIES LAND TRUST

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 1 X Person Payroll 28,970. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) **Total contributions** No. Name, address, and ZIP + 4 Type of contribution 2 X Person Payroll 5,000. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 3 X Person Payroll 30,000. Noncash \$ (Complete Part II for noncash contributions.) (c) (d) (a) (b) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution Person Payroll Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution Person Payroll Noncash \$ (Complete Part II for noncash contributions.) (b) (c) (d) (a) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. Person Payroll Noncash \$ (Complete Part II for noncash contributions.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

Name of organization

Page **3**

Employer identification number

46 - 0457858

NORTHERN PRAIRIES LAND TRUST

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

| artii | Noncash Property (see instructions). Use duplicate copies of Pa | an in in additional space is needed. | |
|------------------------------|---|---|----------------------|
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | | |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | | |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | | |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | | |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | | |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | | |
| | | | |
| | | \$ | |

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

| Name of o | rganization | Employer identification number | | | | |
|---------------------------|--|---|---|--|--|--|
| NORTH | ERN PRAIRIES LAND TRUST | | 46-0457858 | | | |
| Part III | from any one contributor. Complete columns (a) | through (e) and the following line entry | tion 501(c)(7), (8), or (10) that total more than \$1,000 for the year . For organizations | | | |
| | completing Part III, enter the total of exclusively religious, of Use duplicate copies of Part III if additional s | charitable, etc., contributions of \$1,000 or le sspace is needed. | ss for the year. (Enter this info. once.) S | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | | |
| | | | | | | |
| | | | | | | |
| - | | (e) Transfer of gift | | | | |
| | | | | | | |
| - | Transferee's name, address, ar | nd ZIP + 4 | Relationship of transferor to transferee | | | |
| | | | | | | |
| | | | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | | |
| <u> </u> | | | | | | |
| | | | — | | | |
| - | | | | | | |
| | (e) Transfer of gift | | | | | |
| - | Transferee's name, address, ar | nd ZI P + 4 | Relationship of transferor to transferee | | | |
| | | | | | | |
| | | [| | | | |
| (a) No. from | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | | |
| Part I | | | | | | |
| | | | | | | |
| | | | | | | |
| | | (e) Transfer of gift | | | | |
| - | Transferee's name, address, ar | nd ZIP + 4 | Relationship of transferor to transferee | | | |
| | | | | | | |
| | | | | | | |
| (a) No. from | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | | |
| Part I | (b) Fulpose of gift | (c) Use of gift | (a) Description of now girt is neid | | | |
| | | | | | | |
| | | | — | | | |
| | | (e) Transfer of gift | · · | | | |
| | Transferee's name, address, ar | nd ZIP + 4 | Relationship of transferor to transferee | | | |
| | | | | | | |
| | | | | | | |

| SCHEDULE D |) |
|------------|---|
|------------|---|

| D) |
|----|
| |

Supplemental Financial Statements ► Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ► Attach to Form 990.



| | ment of the Treasury I Revenue Service | | Attach to Form 990. 90 for instructions and the latest inform | ation. | | Inspect | tion |
|-----|---|--|--|--------------|--------------|-----------------|-----------|
| | e of the organizati | | | | Emplover | identificatio | on number |
| | 5 | NORTHERN PRAIRIES | LAND TRUST | | | 6-04578 | |
| Par | t I Organiza | ations Maintaining Donor Advise | d Funds or Other Similar Funds | or Acco | ounts. (| Complete if t | he |
| | organizatio | on answered "Yes" on Form 990, Part IV, lin | e 6. | | | | |
| | | | (a) Donor advised funds | (b) | Funds and | d other acco | unts |
| 1 | Total number at e | nd of year | | | | | |
| 2 | | of contributions to (during year) | | | | | |
| 3 | Aggregate value o | of grants from (during year) | | | | | |
| 4 | Aggregate value a | t end of year | | | | | |
| 5 | Did the organization | on inform all donors and donor advisors in | writing that the assets held in donor advise | ed funds | | | |
| | are the organization | on's property, subject to the organization's | exclusive legal control? | | | Yes | No No |
| 6 | Did the organization | on inform all grantees, donors, and donor a | dvisors in writing that grant funds can be u | used only | | | |
| | for charitable purp | poses and not for the benefit of the donor o | r donor advisor, or for any other purpose o | conferring | | | |
| Der | impermissible priv | | | | <u></u> | Yes | No |
| Par | | ration Easements. Complete if the or | | Part IV, lin | e 7. | | |
| 1 | | servation easements held by the organizati | | | | | |
| | | n of land for public use (for example, recrea | | | | | а |
| | | of natural habitat | Preservation of | a certified | i nistoric s | structure | |
| 2 | X Preservation | through 2d if the organization held a quali | ind concervation contribution in the form (| of a conce | nuction or | comont on t | ha laat |
| 2 | day of the tax yea | | | | | it the End of t | |
| а | | | | | 2a | | 36 |
| b | | | | | 2b | 7,21 | |
| c | • | vation easements on a certified historic str | | ······ — | 2c | .,==- | |
| d | | vation easements included in (c) acquired a | | | | | |
| - | | nal Register | | | 2d | | |
| 3 | | vation easements modified, transferred, rel | | | ion during | the tax | |
| | year 🕨 | 0 | | | | | |
| 4 | | where property subject to conservation eas | sement is located 2 | | | | |
| 5 | Does the organiza | ation have a written policy regarding the per | iodic monitoring, inspection, handling of | | | | |
| | violations, and ent | forcement of the conservation easements it | holds? | | | X Yes | No No |
| 6 | | er hours devoted to monitoring, inspecting, | handling of violations, and enforcing cons | ervation e | asements | during the y | ear |
| | - | 78 | | | | | |
| 7 | | ses incurred in monitoring, inspecting, hand | lling of violations, and enforcing conservat | ion easen | nents durir | ng the year | |
| | ▶\$ | <u> </u> | | | | | |
| 8 | | vation easement reported on line 2(d) abov | e satisfy the requirements of section 170(h | ר)(4)(B)(i) | | T | <u> </u> |
| ~ | and section 170(h | | | | | X Yes | └── No |
| 9 | | be how the organization reports conservati | • | | | h . | |
| | | d include, if applicable, the text of the footr | note to the organization's financial stateme | ents that c | lescribes t | ne | |
| Par | t III Organiza | counting for conservation easements. ations Maintaining Collections of | Art. Historical Treasures. or Ot | her Sim | ilar Ass | ets. | |
| | | f the organization answered "Yes" on Form | | | | | |
| 1a | | elected, as permitted under FASB ASC 95 | | nd balanc | e sheet w | orks | |
| | e e | easures, or other similar assets held for put | · · | | | | |
| | , | Part XIII the text of the footnote to its final | , , | | | | |
| b | 71 | elected, as permitted under FASB ASC 95 | | | eet works | of | |
| | - | sures, or other similar assets held for public | | | | | |
| | | ing amounts relating to these items: | • | | | | |
| | - | ided on Form 990, Part VIII, line 1 | | | ► \$ | | |
| | | | | | ▶ \$ | | |
| 2 | If the organization | received or held works of art, historical tre | | | vide | | |

the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1

| b Assets included in Form 990, Part | Х |
|-------------------------------------|---|
|-------------------------------------|---|

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

Schedule D (Form 990) 2019

▶ \$ \$

| Sche | | N PRAIRIES | | | | | | 46-04 | 5785 | 8 Ра | age 2 |
|--------|---|---------------------------------|------------------|----------------------|---------------------|------------|-------------------------|-------------|----------------|----------|--------------|
| Par | t III Organizations Maintaining C | ollections of Ar | t, Histo | rical Tre | asures, o | r Othe | r Simila | r Assets | s (contir | nued) | |
| 3 | Using the organization's acquisition, accession | on, and other record | s, check a | any of the f | ollowing that | t make s | ignificant ι | use of its | | , | |
| | collection items (check all that apply): | | | | | | | | | | |
| а | Public exhibition | d | 1 🗌 L | oan or exc | hange progra | am | | | | | |
| b | Scholarly research | e | • 🗌 c | Other | | | | | | | |
| с | Preservation for future generations | | | | | | | | | | |
| 4 | Provide a description of the organization's co | ellections and explair | n how the | y further th | e organizatio | on's exer | mpt purpo | se in Part | XIII. | | |
| 5 | During the year, did the organization solicit of | r receive donations o | of art, hist | torical treas | sures, or othe | er similar | ^r assets | | | | |
| | to be sold to raise funds rather than to be ma | | | | | | | | Yes | | No |
| Par | t IV Escrow and Custodial Arrang | | ete if the o | organizatio | n answered ' | "Yes" on | Form 990 |), Part IV, | line 9, or | | |
| | reported an amount on Form 990, Par | t X, line 21. | | | | | | | | | |
| 1a | Is the organization an agent, trustee, custodia | an or other intermed | liary for co | ontributions | s or other ass | sets not | included | | _ | | _ |
| | on Form 990, Part X? | | | | | | | L | Yes | | No |
| b | If "Yes," explain the arrangement in Part XIII a | and complete the fol | llowing ta | ble: | | | | | | | |
| | | | | | | | | | Amoun | t | |
| С | Beginning balance | | | | | | <u>1c</u> | | | | |
| | Additions during the year | | | | | | | | | | |
| е | Distributions during the year | | | | | | 1e | | | | |
| f | Ending balance | | | | | | | | _ | | |
| | Did the organization include an amount on Fo | | | | | | lity? | L | Yes | | No |
| | If "Yes," explain the arrangement in Part XIII. | | | | | | | | | | |
| Par | t V Endowment Funds. Complete i | | | | | | | | _ | | |
| | | (a) Current year | (b) Pr | ior year | (c) Two yea | rs back | (d) Three y | /ears back | (e) Fou | ryears | back |
| 1a | Beginning of year balance | | | | | | | | | | |
| b | Contributions | | | | | | | | | | |
| С | Net investment earnings, gains, and losses | | | | | | | | | | |
| d | Grants or scholarships | | | | | | | | | | |
| е | Other expenditures for facilities | | | | | | | | | | |
| | and programs | | | | | | | | | | |
| f | Administrative expenses | | | | | | | | | | |
| g | End of year balance | | | | | | | | | | |
| 2 | Provide the estimated percentage of the curr | | | column (a) |) held as: | | | | | | |
| a | Board designated or quasi-endowment | | _% | | | | | | | | |
| b | Permanent endowment | % | | | | | | | | | |
| с | F | % | | | | | | | | | |
| • | The percentages on lines 2a, 2b, and 2c show | | | | | | | | | | |
| 3a | Are there endowment funds not in the posses | ssion of the organiza | ation that | are held ar | id administer | red for th | ne organiza | ation | 1 | Y. | |
| | by: | | | | | | | | | Yes | No |
| | (i) Unrelated organizations | | | | | | | | 3a(i) | | |
| | (ii) Related organizations If "Yes" on line 3a(ii), are the related organiza | | | | | | | | 3a(ii) | | |
| U A | | | | | | | | | 3b | | |
| Par | t VI Land, Buildings, and Equipm | | wmentiu | nus. | | | | | | | |
| | Complete if the organization answered | | Dort IV | lino 110 S | 00 Eorm 000 | Dort V | lino 10 | | | | |
| | | | | | | | | | | le volue | |
| | Description of property | (a) Cost or o basis (investr | | . , | or other (other) | | ccumulate preciation | | (d) Boo | k value | 3 |
| 4. | Land | | | 54515 | | | Problation | | | | |
| | Land | | | | | | | | | | |
| | Buildings | | | | | | | | | | |
| | Leasehold improvements | | | 2 | 4,239. | | 24,2 | 39. | | | 0. |
| | Equipment | | | <u> </u> | -, 2, 5, 5, • | | 44,4 | | | | •• |
| | Other | | X and a | | 0-1 | | | | | | 0. |
| TOLA | . Add lines 1a through 1e. (Column (d) must e | <u>quai Form 990, Part</u> | <u>л, coiumr</u> | <u>ו (ש). Iine 1</u> | <u></u> | | | | | | <u> </u> |

Schedule D (Form 990) 2019

| Schedule D (Form 990) 2019 | NORTHERN | PRAIRIES | LAND | TRUST | |
|----------------------------|----------|----------|------|-------|--|
|----------------------------|----------|----------|------|-------|--|

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

| | (a) Description | (b) Book value |
|---|--|----------------|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Co | olumn (b) must equal Form 990, Part X, col. (B) line 15.) | |
| Part X | Other Liabilities. | |
| | | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. | |
| 1. | | (b) Book value |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability | |
| (1) F | Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability | |
| (1) F (2) | Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability | |
| (1) F (2) (3) | Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability | |
| (1) F (2) (3) (4) | Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability | |
| (1) F (2) (3) (4) (5) | Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability | |
| (1) F (2) (3) (4) (5) (6) | Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability | |
| (1) F (2) (3) (4) (5) (6) (7) | Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability | |

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)

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

| | dule D (Form 990) 2019 NORTHERN PRAIRIES LAND | | |
|-----------------------|---|----------------------------|-----------------|
| Pa | t XI Reconciliation of Revenue per Audited Financial Sta | tements With Revenu | ie per Return. |
| | Complete if the organization answered "Yes" on Form 990, Part IV, li | ne 12a. | |
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| а | Net unrealized gains (losses) on investments | 2a | |
| b | Donated services and use of facilities | 2b | |
| С | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII.) | 2d | |
| е | Add lines 2a through 2d | | 2e |
| 3 | Subtract line 2e from line 1 | | |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | |
| с | Add lines 4a and 4b | | 4c |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 | .) | |
| Pa | t XII Reconciliation of Expenses per Audited Financial St | atements With Expen | ses per Return. |
| | Complete if the organization answered "Yes" on Form 990, Part IV, li | ne 12a. | |
| 1 | Total expenses and losses per audited financial statements | | |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| а | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| ~ | | | |
| U U | Other losses | | |
| d | Other losses Other (Describe in Part XIII.) | 2c | |
| d e | Other (Describe in Part XIII.) | 2c 2d | 2e |
| - | Other (Describe in Part XIII.) Add lines 2a through 2d | 2c 2d | |
| e | Other (Describe in Part XIII.) | 2c 2d | |
| е 3 | Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 | 2c2d | |
| е 3 4 | Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b | 2c 2d | |
| е 3 4 | Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.) | 2c 2d | |
| e 3 4 a b | Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.) | 2c 2d 2d 4a 4b | |

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

NORTHERN PRAIRIES HAS A FORMAL MONITORING POLICY. EASEMENTS ARE MONITORED

AT LEAST YEARLY TO ASSURE COMPLIANCE WITH TERMS OF THE CONSERVATION

EASEMENT, AND THERE ARE EXTENSIVE PROVISIONS IN THE EASEMENT DOCUMENT

WITH BROAD AUTHORITY ON MONITORING, RESPONSE TO VIOLATIONS AND

ENFORCEMENT.

PART II, LINE 9:

ALTHOUGH CONSERVATION EASEMENTS ARE REAL PROPERTY RIGHTS, THEY POSSESS

LITTLE OR NO MARKET VALUE DUE TO A RESALE MARKET THAT IS ESSENTIALLY

LIMITED TO THE OWNER OF THE FEE TITLE OF THE RESTRICTED PROPERTY. BECAUSE

OF THIS LIMITED MARKET AND DUE TO THE OBLIGATION INHERENT IN EASEMENT

OWNERSHIP, NPLT EASEMENT HOLDINGS ARE NOT REFLECTED IN THE FINANCIAL

| Part XIII | Supplemental Information | (continued |) |
|-----------|--------------------------|------------|---|
| | | | |

STATEMENT EITHER AS ASSETS OR LIABILITIES.

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service Name of the organization Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on

Form 990 or 990-EZ or to provide any additional information. ► Attach to Form 990 or 990-EZ. ► Go to www.irs.gov/Form990 for the latest information.



Employer identification number 46-0457858

NORTHERN PRAIRIES LAND TRUST

FORM 990, PART VI, SECTION A, LINE 8B:

THERE ARE NO COMMITTEES THAT HAVE AUTHORITY TO ACT ON BEHALF OF THE

ORGANIZATION.

FORM 990, PART VI, SECTION B, LINE 11B:

A COPY OF THE FORM 990 WILL BE DISTRIBUTED TO THE GOVERNING BODY PRIOR TO

FILING AND WILL BE REVIEWED IN DETAIL BY THE PRESIDENT.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD OF DIRECTORS AND STAFF MEMBERS ARE COVERED BY THE CONFLICT OF

INTEREST POLICY. INDIVIDUALS WITH CONFLICTS OF INTEREST MUST DISCLOSE REAL

OR APPARENT CONFLICTS TO THE BOARD OF DIRECTORS. THE INDIVIDUAL MUST

ABSTAIN FROM DISCUSSING AND/OR VOTING ON ANY ISSUE INVOLVED IN A CONFLICT

OF INTEREST. THE BOARD OF DIRECTORS REVIEWS ALL POTENTIAL CONFLICTS OF

INTEREST AND DETERMINES WHETHER THE ORGANIZATION SHOULD APPROVE THE

PROJECT.

FORM 990, PART VI, SECTION C, LINE 19:

THESE DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.