#### **TAX RETURN FILING INSTRUCTIONS**

\*\* FORM 990 PUBLIC DISCLOSURE COPY \*\*

#### FOR THE YEAR ENDING

DECEMBER 31, 2010

Prepared for	COLUMBIA LAND TRUST 1351 OFFICERS' ROW VANCOUVER, WA 98661-3856
Prepared by	MCDONALD JACOBS, P.C. 520 SW YAMHILL, STE 500 PORTLAND, OR 97204
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	NOT APPLICABLE
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	THIS COPY OF THE RETURN IS PROVIDED ONLY FOR PUBLIC DISCLOSURE PURPOSES. ANY CONFIDENTIAL INFORMATION REGARDING LARGE DONORS HAS BEEN REMOVED.

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 27031

Form **990** 

Department of the Treasury Internal Revenue Service Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) OMB No. 1545-0047 **2010** 

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

Open to Public Inspection

A F	For the	2010 calendar year, or tax year beginning and e	ending		
B	Check if applicable	C Name of organization		D Employer identifi	cation number
	Addre	COLUMBIA LAND TRUST			
	Name chang	<b>5</b>		94-3	140861
L	Initial return		Room/suite	E Telephone numbe	
L	Termir ated Amend	1331 OFFICERD ROW		(360	-
F	return ☐Applic	City or town, state or country, and ZIP + 4		G Gross receipts \$	10,329,283.
	tion pendir	VANCOUVER, WA 90001-3030		H(a) Is this a group re	eturn Yes X No
		F Name and address of principal officer: GLENN LAMB SAME AS C ABOVE		for affiliates? <b>H(b)</b> Are all affiliates ind	
_	Γαν αν	empt status:	or 527	1 ` ′	list. (see instructions)
		e: ► WWW.COLUMBIALANDTRUST.ORG	021	H(c) Group exemptio	
		organization: X Corporation	I Year		State of legal domicile: WA
	art I	Summary	, <b>–</b> · · · · · ·		
_	1	Briefly describe the organization's mission or most significant activities: ${ t TO}$	ONSERV	E SIGNATURE	LANDSCAPES
Activities & Governance		AND VITAL HABITAT OF THE COLUMBIA RIVER F			
rns	2	Check this box 🕨 🔲 if the organization discontinued its operations or dispos	ed of more	than 25% of its net as	
ŏ	3	Number of voting members of the governing body (Part VI, line 1a)		3	10
& G		Number of independent voting members of the governing body (Part VI, line 1b)			8
ies	1	Total number of individuals employed in calendar year 2010 (Part V, line 2a)			20
Ϊ		Total number of volunteers (estimate if necessary)			164
Act		Total unrelated business revenue from Part VIII, column (C), line 12			0.
_	b	Net unrelated business taxable income from Form 990-T, line 34			0.
		0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Prior Year 3,930,712.	Current Year 9 , 671 , 577 .
iue		Contributions and grants (Part VIII, line 1h)		1,196,528.	115,999.
Revenue		Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d)		-48,463.	
æ		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-6,616.	
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		5,072,161.	
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	1	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
Ś		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		869,115.	
Expenses		Professional fundraising fees (Part IX, column (A), line 11e)		7,200.	0.
xbe	b	Total fundraising expenses (Part IX, column (D), line 25)   403,53	32.		
Ш		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		960,654.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,836,969.	
	19	Revenue less expenses. Subtract line 18 from line 12		3,235,192.	6,880,000.
Net Assets or Fund Balances				ginning of Current Year	End of Year
sset Bala	20	Total assets (Part X, line 16)		27,506,129.	34,843,938.
et A	21	Total liabilities (Part X, line 26)		6,633,773. 20,872,356.	
	22 art II	Net assets or fund balances. Subtract line 21 from line 20		20,072,330.	27,001,903.
		Ities of perjury, I declare that I have examined this return, including accompanying schedules	and stateme	ents and to the hest of m	v knowledge and helief it is
		t, and complete. Declaration of preparer (other than officer) is based on all information of wh			y knowledge and belief, it is
	, 001100	g and completed Bookington of property (early, than onloof) to become of an information of info	ion proparor	That any knowledge.	
Sig	n	Signature of officer		Date	
Her		GLENN LAMB, EXECUTIVE DIRECTOR			
		Type or print name and title			
		Print/Type preparer's name Preparer's signature		Date Check	PTIN
Paid	d	SANG AHN		self-employ	ed
	parer	Firm's name MCDONALD JACOBS, P.C.		Firm's EIN	
Use	Only	Firm's address 520 SW YAMHILL, STE 500			
		PORTLAND, OR 97204		Phone no. 5	03 227-0581
May	v the IF	RS discuss this return with the preparer shown above? (see instructions)			Yes No

(Expenses \$

Total program service expenses

) (Revenue \$

including grants of \$

2,274,173.

#### Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?		37	
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Х	
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		x
4	public office? If "Yes," complete Schedule C, Part I  Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	3		- 25
4	during the tax year? If "Yes," complete Schedule C, Part II	4	х	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
Ŭ	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	N/	A
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		Х
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	Х	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide			
	credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments?		,,	
	If "Yes," complete Schedule D, Part V	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.  Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
а	Part VI	11a	х	
h	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total	Ha		
-	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		Х
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			37
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	40-		Х
h	Schedule D, Parts XI, XII, and XIII  Was the organization included in consolidated, independent audited financial statements for the tax year?	12a		- 25
b	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b	х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Ves " complete Schedule F	13		Х
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization			
	or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals			
	located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			7.7
40	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	40	Х	
19	1c and 8a? If "Yes," complete Schedule G, Part II  Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	18	_ <u>^</u>	
13	complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that			
	operate one or more hospitals must attach audited financial statements (see instructions)	20b		
			~~~	

Form **990** (2010)

## Form 990 (2010) COLUMBIA LAND TRUS Part IV Checklist of Required Schedules (continued)

			Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the			
	United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX,			,,
	column (A), line 2? If "Yes," complete Schedule I, Parts I and III	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
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25	24a		х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a			
	disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		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			
	Schedule L, Part I	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified		.,,	
	person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete			v
	Schedule L, Part III	27		Х
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):	00-		Х
	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		22
C	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	х	
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	29		
30	contributions? If "Yes," complete Schedule M	30	х	
31	Did the organization liquidate, terminate, or dissolve and cease operations?	-00		
٠.	If "Yes," complete Schedule N, Part I	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		Х
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		Х
34	Was the organization related to any tax-exempt or taxable entity?			
	If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Х	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	Х	
а	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			
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		Х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?		77	
	Note. All Form 990 filers are required to complete Schedule O	38	X	

Form **990** (2010)

## Form 990 (2010) COLUMBIA LAND TRUST Part V Statements Regarding Other IRS Filings and Tax Compliance

	Check if Schedule O contains a response to any question in this Part V								
					Yes	No			
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	37						
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 re	eportable gaming							
	(gambling) winnings to prize winners?			1c	Х				
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,								
	filed for the calendar year ending with or within the year covered by this return	2a	20						
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns	ns?	2	2b	Х				
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instruction	s)							
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?		[3	3a		Х			
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O			3b					
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other	authority over, a				ĺ			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?								
b	If "Yes," enter the name of the foreign country: ►								
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial	Accounts.							
5а	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		🔼	5а		X			
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction			5b		Х			
	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5с					
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the								
	any contributions that were not tax deductible?		🕒	6a		X			
b	If "Yes," did the organization include with every solicitation an express statement that such contribute	ions 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 set			7a	X				
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		🗀	7b	Λ	<b>-</b>			
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w	as required	١.	_		х			
	to file Form 8282?			7с		$\overline{}$			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	<del></del>	,		Х			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of			7e 7f		X			
f g	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contribution of qualified intellectual property, did the organization file Fo		⊢	/1 7g	N/				
9 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization	· · · · · · · · · · · · · · · · · · ·		79 7h	N/				
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. D		_						
•	organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at			8					
9	Sponsoring organizations maintaining donor advised funds.	any anno danny ano y oc		Ť					
	Did the organization make any taxable distributions under section 4966?	N/	A g	9a					
	Did the organization make a distribution to a donor, donor advisor, or related person?			9b					
10	Section 501(c)(7) organizations. Enter:								
а	Initiation fees and capital contributions included on Part VIII, line 12 N/A	10a							
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b							
11	Section 501(c)(12) organizations. Enter:								
а	Gross income from members or shareholders N/A	11a							
	Gross income from other sources (Do not net amounts due or paid to other sources against								
	amounts due or received from them.)	11b							
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?	1	2a					
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year $N/A$	12b							
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?	N/	A 1	За					
	<b>Note.</b> 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	<b>I</b>							
	organization is licensed to issue qualified health plans	13b							
	Enter the amount of reserves on hand	13c				77			
				4a		X			
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule	e U		4b	aan (	0040			
				urm		711 1(1)			

94-3140861 COLUMBIA LAND TRUST Form 990 (2010) Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. X Check if Schedule O contains a response to any question in this Part VI Section A. Governing Body and Management Yes No 10 1a Enter the number of voting members of the governing body at the end of the tax year **b** Enter the number of voting members included in line 1a, above, who are independent \_\_\_\_\_\_ Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? Х 3 X 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? X Does the organization have members or stockholders? 6 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the 7a Х governing body? X **b** Are any decisions of the governing body subject to approval by members, stockholders, or other persons? Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the Х 9 organization's mailing address? If "Yes," provide the names and addresses in Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes No Х 10a Does the organization have local chapters, branches, or affiliates? 10a b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? 10b X 11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 X 12a b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise Х to conflicts? 12b c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe Х in Schedule O how this is done 12c Does the organization have a written whistleblower policy? X 13 13 Does the organization have a written document retention and destruction policy? X 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? Х a The organization's CEO, Executive Director, or top management official 15a X Other officers or key employees of the organization 15b 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 Х taxable entity during the year? 16a b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed ▶OR , WA Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. Another's website Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

Form **990** (2010)

AMY COSTELLO - (306) 696-0131

ROW,

VANCOUVER,

1351 OFFICERS'

98661-3856

WA

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

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

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

(A)	(B)	(C)						(D)	(E)	(F)
Name and Title	Average hours per	(cl		Pos		app	ly)	Reportable compensation	Reportable compensation	Estimated amount of
	week (describe hours for related organizations in Schedule O)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
JENNIFER SIMS										
PRESIDENT	1.00	Х		Х				0.	0.	0.
GREG KIMISEY										
DIRECTOR	1.00	Х						0.	0.	0.
DAVID DEANTONIS										
SECRETARY	1.00	Х		Х				0.	0.	0.
DAVE WILLIAMS										
TREASURER	1.00	X		Х				0.	0.	0.
KATHY DIETRICH										
DIRECTOR	1.00	X						0.	0.	0.
JAN VAN DYKE										
DIRECTOR	1.00	X						0.	0.	0.
STEVE COOK										
DIRECTOR	1.00	X						0.	0.	0.
BILL BARRON VICE PRESIDENT	1.00	х		Х				0.	0.	0.
PAUL KING DIRECTOR	1.00	х						0.	0.	0.
TODD STRYKER DIRECTOR	1.00	x						0.	0.	0.
GLENN LAMB										
EXECUTIVE DIRECTOR	40.00			Х				82,922.	0.	12,211.
STUART JOHNSON										
CONTROLLER	40.00			Х				53,000.	0.	7,885.

Form 990 (2010) COLUMBIA									94-3	<u>140</u>	<u>861</u>	Pa	ıge 8
Part VII Section A. Officers, Directors, Tr	ustees, Key E	mplo	oyee	s, a	nd l	High	est	Compensated Employ	ees (continued)				
(A) Name and title	(B) Average hours per			(Pos	C) ition			( <b>D</b> )  Reportable  compensation	(E) Reportable compensation		Est	( <b>F)</b> imate ount o	
	week (describe hours for related organizations in Schedule O)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	from related organization (W-2/1099-MIS	d IS	comp fro orga and	other pensation the anization relate nization	tion e on ed
The Sub-total						L		135,922.		0.	20	0,09	96
1b Sub-total c Total from continuation sheets to Part V d Total (add lines 1b and 1c)	II, Section A							135,922.		0.		),09	0
Total number of individuals (including but compensation from the organization	not limited to th	ıose	liste	ed al	bove	e) wł	no r	eceived more than \$100	0,000 in reportab	ie		Yes	No
3 Did the organization list any <b>former</b> officer line 1a? If "Yes," complete Schedule J for											3	103	X
4 For any individual listed on line 1a, is the s and related organizations greater than \$15	um of reportab 50,000? <i>If</i> "Yes,	le co ," <i>co</i>	omp <i>mpl</i> e	ensa ete S	atior S <i>che</i>	n and edule	d otl	her compensation from for such individual	the organization		4		Х
5 Did any person listed on line 1a receive or rendered to the organization? If "Yes," cor Section B. Independent Contractors	-				-			-			5		Х
Complete this table for your five highest or the organization.	ompensated in	depe	ende	ent c	onti	racto	ors t	that received more than	\$100,000 of con	npens	ation fr	om	
(A) Name and business TOM ARNOLD LOGGING INC.	s address							(B) Description of s	services	C	(C) compen		1
1100 HIGHWAY 141, WHITE	SALMON,	WZ	A 9	986	<u> 572</u>	2	(	CONSTRUCTION			421	L,69	98

\$100,000 in compensation from the organization

Total number of independent contractors (including but not limited to those listed above) who received more than

Pa	rt VII	II   Statement of Rever	nue					
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	b c d e f	Related organizations Government grants (contribut All other contributions, gifts, gran similar amounts not included abo	1b   1c   1d   1tions)   1e 3 , ats, and   ve   1f 5 , ats-aff: \$ 4 ,	128,760. 591,150. 951,667. 192,159.				
Service lue	2 a b	LAND CONSERVATI	ION	Business Code 900099		115,999.		
Program Service Revenue	c d e f							
	g	Total. Add lines 2a-2f		<b>&gt;</b>	115,999.			
	3	Investment income (including other similar amounts)	dividends, intere	est, and oroceeds	19,084.			19,084.
		Royalties	(i) Real	(ii) Personal				
		Rental income or (loss)  Net rental income or (loss)						
	b	Gross amount from sales of assets other than inventory Less: cost or other basis and sales expenses	(i) Securities 464,723. 455,819.	(ii) Other				
	С	Gain or (loss)	8,904.					
	d	Net gain or (loss)		<b>&gt;</b>	8,904.			8,904.
Other Revenue	8 a	Gross income from fundraisin including \$ 128,7 contributions reported on line Part IV, line 18	760 of 1c). See	45,173.				
the	b	Less: direct expenses		=	-			
0		Net income or (loss) from fund		<b></b>	-7,822.			-7,822.
		Gross income from gaming and Part IV, line 19 Less: direct expenses	а					
		Net income or (loss) from gan		<b></b>				
		Gross sales of inventory, less and allowances	а					
		Net income or (loss) from sale						
		Miscellaneous Revenu	ıe	Business Code		10 505		
		REIMBURSEMENTS		900099	12,727.	12,727.		
	b							
	q C	All other revenue						
				<b></b>	12,727.			
	10	Total revenue See instructions			9 820 469	128 726	0.	20 166.

#### Part IX | Statement of Functional Expenses

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

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

	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	( <b>D)</b> Fundraising expenses
1	Grants and other assistance to governments and			g	
	organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22				
3	Grants and other assistance to governments,				
	organizations, and individuals outside the U.S.				
	See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	156,018.	98,201.	25,312.	32,505.
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	669,572.	421,441.	108,631.	139,500.
8	Pension plan contributions (include section 401(k)	4	40.55		
	and section 403(b) employer contributions)	17,423.	10,966.	2,827.	3,630.
9	Other employee benefits	82,305.	51,804.	13,353.	17,148.
10	Payroll taxes	76,091.	47,893.	12,345.	15,853.
11	Fees for services (non-employees):				
а	Management	24 006	0.4 50.4	4 015	4 450
	Legal	34,086.	24,701.	4,915.	4,470. 3,528.
	Accounting	26,903.	19,496.	3,879.	3,528.
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	F60 0F4	406 422	00 070	72 052
g		560,254.	406,432.	80,870.	72,952.
12	Advertising and promotion	214,994.	100,294.	54,597.	60,103.
13	Office expenses	214,334.	100,294.	34,337.	00,103.
14	Information technology				
15	Royalties	100,008.		100,008.	
16	Occupancy	48,815.	43,910.	1,583.	3,322.
17	Travel	40,013	43,710	1,303.	3,322.
18	Payments of travel or entertainment expenses				
19	for any federal, state, or local public officials Conferences, conventions, and meetings	10,490.	4,397.	4,487.	1,606.
20	, , , , , , , , , , , , , , , , , , , ,	20,1500	2,05.0	2/20/1	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	7,905.		7,905.	
23	Insurance	16,530.		16,530.	
24	Other expenses. Itemize expenses not covered	,		,	
	above. (List miscellaneous expenses in line 24f. If line				
	24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule 0.)				
а	PROPERTY MAINTENANCE	748,285.	748,285.		
b	PROPERTY ACQUISITION	118,991.	118,991.		
С	LICENSE AND FEES	47,829.	28,003.	19,907.	-81.
d	BAD DEBT	3,970.		3,970.	
е	INDIRECT COSTS ALLOC.	0.	149,359.	-198,355.	48,996.
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	2,940,469.	2,274,173.	262,764.	403,532.
26	<b>Joint costs</b> . Check here ▶ ☐ if following SOP				
	98-2 (ASC 958-720). Complete this line only if the				
	organization reported in column (B) joint costs from a combined educational campaign and fundraising				
	solicitation				Farm <b>990</b> (0010)

Form **990** (2010)

Pai	rt X	Balance Sheet				
				<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			1	
	2	Savings and temporary cash investments		1,697,543.	2	1,380,140.
	3	Pledges and grants receivable, net		211,361.	3	104,000.
	4	Accounts receivable, net		148,269.	4	1,024,033.
	5	Receivables from current and former officers, directors, trustees	s, key			
		employees, and highest compensated employees. Complete Pa	art II			
		of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under s				
		4958(f)(1)), persons described in section 4958(c)(3)(B), and con-				
		employers and sponsoring organizations of section 501(c)(9) vo				
ιχ		employees' beneficiary organizations (see instructions)		412 457	6	
Assets	7	Notes and loans receivable, net		413,457.	7	20 024
Ä	8	Inventories for sale or use		41,282.	8	38,834. 14,733.
	9	Prepaid expenses and deferred charges		5,954.	9	14,/33.
	10a	Land, buildings, and equipment: cost or other	071 751			
	١.	basis. Complete Part VI of Schedule D 10a 28	88,622.	23,472,435.	40	28,783,129.
		Less: accumulated depreciation 10b		1,182,223.	10c	3,137,626.
	11	Investments - publicly traded securities		333,605.	12	361,443.
	12 13	Investments - other securities. See Part IV, line 11	T	333,003.	13	301,443.
	14				14	
	15	Intangible assets Other assets. See Part IV, line 11			15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)		27,506,129.	16	34,843,938.
	17	Accounts payable and accrued expenses		200,179.	17	303,161.
	18	Grants payable		10,000.	18	10,000.
	19	Deferred revenue		, , , , , , , , , , , , , , , , , , ,	19	278.
	20	Tax-exempt bond liabilities			20	
ý	21	Escrow or custodial account liability. Complete Part IV of Sched			21	
<u>i</u>	22	Payables to current and former officers, directors, trustees, key				
Liabilities		highest compensated employees, and disqualified persons. Co				
5		of Schedule L			22	50,000.
	23	Secured mortgages and notes payable to unrelated third partie	F	60,000.	23	235,000.
	24	Unsecured notes and loans payable to unrelated third parties .			24	
	25	Other liabilities. Complete Part X of Schedule D		6,363,594.	25	6,363,594.
	26	Total liabilities. Add lines 17 through 25		6,633,773.	26	6,962,033.
		Organizations that follow SFAS 117, check here	nd complete			
es		lines 27 through 29, and lines 33 and 34.		10 506 600		0.4 0.1 0 0.1 0
anc	27	Unrestricted net assets		18,506,628.	27	24,218,918.
Bal	28	Temporarily restricted net assets		2,205,220.	28	1,787,380.
pu	29	Permanently restricted net assets		160,508.	29	1,875,607.
Ē		Organizations that do not follow SFAS 117, check here	└── and			
s or		complete lines 30 through 34.				
set	30	Capital stock or trust principal, or current funds			30	
Net Assets or Fund Balances	31	Paid-in or capital surplus, or land, building, or equipment fund	T		31	
Net	32	Retained earnings, endowment, accumulated income, or other		20,872,356.	32	27,881,905.
_	33	Total net assets or fund balances		27,506,129.	33	34,843,938.
	34	Total liabilities and net assets/fund balances		41,500,149.	34	34,043,930.

Form **990** (2010)

	1990 (2010)		<u> </u>	<del></del>	ı uş	<u> </u>		
Pa	rt XI Reconciliation of Net Assets							
	Check if Schedule O contains a response to any question in this Part XI					X		
1	Total revenue (must equal Part VIII, column (A), line 12)	1		,82 ,94				
2	Total expenses (must equal Part IX, column (A), line 25)							
3	Revenue less expenses. Subtract line 2 from line 1	3		5,880,000.				
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	20	0,872,356				
5	Other changes in net assets or fund balances (explain in Schedule O)	5		12	9,5	<u>49.</u>		
6								
Pa	rt XII Financial Statements and Reporting							
	Check if Schedule O contains a response to any question in this Part XII					X		
					Yes	No		
1	Accounting method used to prepare the Form 990: Cash X Accrual Other							
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.							
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		_X_		
b	Were the organization's financial statements audited by an independent accountant?			2b	X			
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 in Sch	edule O						
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issue	d on a						
	separate basis, consolidated basis, or both:							
	Separate basis X Consolidated basis Both consolidated and separate basis							
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si	ngle Aud	lit					
	Act and OMB Circular A-133?			За	Х			
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ	ired auc	lit					
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits.			3b	Х			

#### **SCHEDULE A**

Department of the Treasury Internal Revenue Service

(Form 990 or 990-EZ)

#### **Public Charity Status and Public Support**

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

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

COLUMBIA LAND TRUST

Employer identification number

94-3140861 Reason for Public Charity Status (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.) 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.) 2 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name. 4 city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h. **b** Type II c Type III - Functionally integrated Type III - Other By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below. Yes Nο the governing body of the supported organization? 11g(i) (ii) A family member of a person described in (i) above? 11g(ii) (iii) A 35% controlled entity of a person described in (i) or (ii) above? Provide the following information about the supported organization(s). h (iii) Type of (vi) Is the (iv) Is the organization (v) Did you notify the (vii) Amount of (i) Name of supported (ii) EIN organization in col. organization in col. (i) listed in your organization in col. organization support (described on lines 1-9 aovernina document? (i) of your support? U.S.? above or IRC section (see instructions)) Yes No Yes Yes No

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

Schedule A (Form 990 or 990-EZ) 2010

Total

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

(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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2006	<b>(b)</b> 2007	(c) 2008	(d) 2009	<b>(e)</b> 2010	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	3035425.	5409980.	2756687.	3930712.	9671577.	24804381.
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						
4	Total. Add lines 1 through 3	3035425.	5409980.	2756687.	3930712.	9671577.	24804381.
	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)						198,871.
6	Public support. Subtract line 5 from line 4.						24605510.
	ction B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2006	<b>(b)</b> 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
	Amounts from line 4	(a) 2006 3035425.	5409980.	2756687.	(d) 2009 3930712.	9671577.	(f) Total 24804381.
	Gross income from interest,						
Ŭ	dividends, payments received on						
	securities loans, rents, royalties						
	and income from similar sources	85,241.	107,753.	53,309.	18,012.	19,084.	283,399.
a	Net income from unrelated business	00,111		00,000			
3	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						
	assets (Explain in Part IV.)	7.	6,185.	14 485.	-44 180.	-7 822.	-31,325.
44	Total support. Add lines 7 through 10	, •	0,103.	11,103.	11,100		25056455.
	• •	ata (aga inatmusti	200)				,609,246.
	Gross receipts from related activities, First five years. If the Form 990 is for			d fourth or fifth to			,005,240.
13							
Sec	organization, check this box and stoperion C. Computation of Publ	ic Support Pe	rcentage				
	Public support percentage for 2010 (			volumn (f))		14	98.20 %
	Public support percentage from 2009		•	* * * * * * * * * * * * * * * * * * * *		15	96.95 %
	33 1/3% support test - 2010. If the o						
IUa	stop here. The organization qualifies						
h	33 1/3% support test - 2009.If the o						
U							
170	and <b>stop here.</b> The organization qual						
17a	10% -facts-and-circumstances tes						
	and if the organization meets the "fact						
	meets the "facts-and-circumstances"						
b	10% -facts-and-circumstances tes						
	more, and if the organization meets the				-		
40	organization meets the "facts-and-circ						
18	Private foundation. If the organization	n did not check a	box on line 13, 16	a, 160, 1/a, or 17b	o, check this box a		ns ► L

#### Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Se	ction A. Public Support	ciow, picase com	piete i urt ii.j				
_	endar year (or fiscal year beginning in)	(a) 2006	<b>(b)</b> 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
	Gifts, grants, contributions, and		\	<b>'</b>	,	` '	,
	membership fees received. (Do not	I					
	include any "unusual grants.")	1					
2	Gross receipts from admissions,						
	merchandise sold or services per-	I					
	formed, or facilities furnished in	I					
	any activity that is related to the organization's tax-exempt purpose	I					
3	Gross receipts from activities that						
	are not an unrelated trade or bus-	1					
	iness under section 513	1					
4							
·	ization's benefit and either paid to	I					
	or expended on its behalf	I					
5	The value of services or facilities						
Ŭ	furnished by a governmental unit to	1					
	the organization without charge	I					
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and						
,,	3 received from disqualified persons	1					
ŀ	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that	1					
	exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	1					
,	Add lines 7a and 7b						
	Public support (Subtract line 7c from line 6.)						
	ction B. Total Support						l
_	endar year (or fiscal year beginning in)	(a) 2006	<b>(b)</b> 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
	Amounts from line 6	(a) 2000	(6) 2007	(6) 2000	(u) 2009	(6) 2010	(i) Total
	Gross income from interest,						
	dividends, payments received on	1					
	securities loans, rents, royalties and income from similar sources	I					
ı	Unrelated business taxable income						
	(less section 511 taxes) from businesses	1					
	acquired after June 30, 1975	1					
	Add lines 10a and 10b  Net income from unrelated business						
••	activities not included in line 10b,	1					
	whether or not the business is	I					
12	regularly carried on Other income. Do not include gain			<del> </del>		-	
	or loss from the sale of capital			1			
10	assets (Explain in Part IV.)						
	Total support (Add lines 9, 10c, 11, and 12.)	. 46					
14	First five years. If the Form 990 is for	•		·	•	. , . ,	
80	check this box and stop herection C. Computation of Publ						<b>P</b>
	Public support percentage for 2010 (I			actume (f)		15	0/
	Public support percentage from 2009					16	<u>%</u>
	ction D. Computation of Inves					110	70
	•					17	%
						18	% 17 is not
198	a 33 1/3% support tests - 2010. If the	-					
	more than 33 1/3%, check this box at						
k	33 1/3% support tests - 2009. If the	•			•	•	
••	line 18 is not more than 33 1/3%, che			•	. ,	•	
20	Private foundation. If the organization	n did not check a	box on line 14, 19	a, or 19b, check t	his box and see in	structions	<u></u> ▶□

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

Department of the Treasury Internal Revenue Service

Name of the organization

#### Schedule of Contributors

► Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

**Employer identification number** 

**2010** 

COLUMBIA LAND TRUST 94-3140861 Organization type (check one): Filers of Section: X 501(c)( 3) (enter number) organization Form 990 or 990-EZ 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 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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. **Special Rules** For a section 501(c)(3) organization 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), and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not 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 line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

religious, charitable, etc., contributions of \$5,000 or more during the year.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to 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. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Name of organization

Employer identification number

#### COLUMBIA LAND TRUST

Part I	Contributors (see instructions)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$622,397.	Person Payroll Noncash X (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
2		\$ 200,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
3		\$1,882,086.	Person Payroll Noncash X (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
4		\$319,854.	Person X Payroll Noncash  (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
5		\$ 204,022.	Person X Payroll  Noncash  (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
6		\$ 711,923.	Person X Payroll

Name of organization

Employer identification number

#### COLUMBIA LAND TRUST

Part I	Contributors (see instructions)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7		\$ 839,498.	Person X Payroll  Noncash  (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
8		\$ <u>1,389,754</u> .	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
9		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
10		\$1,665,099.	Person Payroll Noncash X (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person Payroll Noncash  (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person Payroll Noncash  (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

#### COLUMBIA LAND TRUST

Part II	Noncash Property (see instructions)		
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	SECURITIES		
1			
		\$\$	12/31/10
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
Parti	DONATED CONSERVATION PROPERTY		
3			
		\$\$\$	12/31/10
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	SECURITIES		
10			
		\$\\$\\$\	12/31/10
(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
		\$	
023453 12-2	3-10		90, 990-EZ, or 990-PF) (2010)

COLUMBIA	LAND	TRUST
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more than \$1,000 for the year. Complete Part III, enter the total of exclusively religion	e columns (a) through (e) and the ous, charitable, etc., contribution	e following line entry. For organizations completing s of		
(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held		
	(e) Transfer of git	it		
Transferee's name, address, ar	nd ZIP + 4	Relationship of transferor to transferee		
(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held		
	(e) Transfer of gif	it		
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee		
(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held		
(e) Transfer of gift  Transferee's name, address, and ZIP + 4  Relationship of transferor to transferee				
Transfer & Traine, address, di		Holdsonomp of transfer to transfer to		
(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held		
	(e) Transfer of git			
Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee		
	ı			
	more than \$1,000 for the year. Complete Part III, enter the total of exclusively religit \$1,000 or less for the year. (Enter this inf (b) Purpose of gift  Transferee's name, address, and (b) Purpose of gift  Transferee's name, address, and (b) Purpose of gift  Transferee's name, address, and (b) Purpose of gift	(e) Transfer of git  Transferee's name, address, and ZIP + 4  (b) Purpose of gift  (e) Transfer of gift  (e) Transfer of gift  Transferee's name, address, and ZIP + 4  (b) Purpose of gift  (c) Use of gift  (e) Transfer of gift  Transferee's name, address, and ZIP + 4		

#### **SCHEDULE C**

(Form 990 or 990-EZ)

### **Political Campaign and Lobbying Activities**

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

➤ See separate instructions.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

► Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.

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

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

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

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

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

• ;	Section 501(c)(4), (5), or (6) organiza	tions: Complete Part III.			
Nam	ne of organization			Emp	loyer identification number
		A LAND TRUST			94-3140861
Pa	irt I-A Complete if the org	ganization is exempt und	ler section 501(c)	or is a section 527 of	organization.
2	Provide a description of the organize Political expenditures Volunteer hours	······································		<b>&gt;</b>	\$ 
Pa	art I-B Complete if the org	ganization is exempt und	ler section 501(c)	(3).	
1	Enter the amount of any excise tax	incurred by the organization und	der section 4955	<b>&gt;</b> (	\$
2	Enter the amount of any excise tax	incurred by organization manage	ers under section 4955	; <b>▶</b> ;	\$
3	If the organization incurred a section	n 4955 tax, did it file Form 4720	for this year?		Yes No
	Was a correction made?				Yes No
	of If "Yes," describe in Part IV.				(-)(0)
	rt I-C Complete if the org	•		•	· · · · ·
	Enter the amount directly expended				<u> </u>
2	Enter the amount of the filing organ		· ·		
_	exempt function activities				<u> </u>
3	Total exempt function expenditures			•	<b>.</b>
4	line 17b	4400 POI for this was 20			Yes No
	Did the filing organization file <b>Form</b> Enter the names, addresses and er				
3	made payments. For each organiza			-	
	contributions received that were pr	·			•
	political action committee (PAC). If				
	<b>(a)</b> Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization.  If none, enter -0

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

Schedule C (Form 990 or 990-EZ) 2010

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	edule C (Form 990 or 990-EZ) 2010  rt II-A   Complete if the org	COLU	MBIA L	AND TRUST	n 501(a)(2) and fil	94-3	140861 Page 2
Pa	rt II-A Complete if the org			mpt under section		ea Form 5768	
	heck if the filing organiza		` ''	listed group			
			•	nated group. nd "limited control" pro	wisions annly		
<u>,                                    </u>	Limi	ts on Lob	bying Expe	•	,	(a) Filing organization's totals	<b>(b)</b> Affiliated group totals
1a	Total lobbying expenditures to influ	uence pub	lic opinion (	grass roots lobbying)			
b	Total lobbying expenditures to influ	uence a le	gislative boo	dy (direct lobbying)		6,954.	
С	Total lobbying expenditures (add li	nes 1a an	d 1b)			6,954.	
	Other exempt purpose expenditure					2,933,515.	
е	Total exempt purpose expenditure	s (add line	s 1c and 1c	d)		2,940,469.	
f	Lobbying nontaxable amount. Enter		unt from the	e following table in botl	n columns.	297,023.	
	If the amount on line 1e, column (a) o	or (b) is:	The lob	bying nontaxable amo	ount is:		
	Not over \$500,000			the amount on line 1e.			
	Over \$500,000 but not over \$1,000			00 plus 15% of the exc			
	Over \$1,000,000 but not over \$1,5			00 plus 10% of the exc			
	Over \$1,500,000 but not over \$17,	,000,000		00 plus 5% of the exce			
	Over \$17,000,000		\$1,000,	000.			
	Grassroots nontaxable amount (er	tor 25% o	f line 1f)			74,256.	
_	Subtract line 1g from line 1a. If zer		,			0.	
	Subtract line 1f from line 1c. If zero	•				0.	
	If there is an amount other than ze	,	•••			-	
•	reporting section 4911 tax for this			,			Yes No
	,		at made a s	eraging Period Under ection 501(h) election e instructions for line	Section 501(h) n do not have to comp	olete all of the five	
		Lobi	oying Exper	nditures During 4-Yea	r Averaging Period		
	Calendar year (or fiscal year beginning in)	(a)	2007	<b>(b)</b> 2008	<b>(c)</b> 2009	<b>(d)</b> 2010	<b>(e)</b> Total
2a	Lobbying nontaxable amount			269,328.	241,848.	297,023.	808,199.
b	Lobbying ceiling amount						1 010 000
	(150% of line 2a, column(e))						1,212,299.
С	Total lobbying expenditures					6,954.	6,954.
d	Grassroots nontaxable amount			67,332.	60,462.	74,256.	202,050.
е	Grassroots ceiling amount (150% of line 2d, column (e))						303,075.
				1			

Schedule C (Form 990 or 990-EZ) 2010

f Grassroots lobbying expenditures

## Schedule C (Form 990 or 990-EZ) 2010 COLUMBIA LAND TRUST 94-314086 | Part II-B | Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

		(a)		(b)	
		Yes	No	Amo	ount
1	During the year, did the filing organization attempt to influence foreign, national, state or				
-	local legislation, including any attempt to influence public opinion on a legislative matter				
	or referendum, through the use of:				
а	Volunteers?				
	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
	Media advertisements?				
	Mailings to members, legislators, or the public?				
	Publications, or published or broadcast statements?				
	Grants to other organizations for lobbying purposes?				
g	Direct contact with legislators, their staffs, government officials, or a legislative body?				
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
i	Other activities? If "Yes," describe in Part IV				
j	Total. Add lines 1c through 1i				
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				
b	If "Yes," enter the amount of any tax incurred under section 4912				
С	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			_	
Par	t III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(4)	on 501(c)	(5), or se	ction	
	501(c)(6).				
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?				
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?				
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?			-4:	
Par	t III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) if ROTH Port III. A. lines 1 and 2 are encurered III. OR if Port III.				ı
	501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part "Yes."	rt III-A, III	ne o is a	nswered	
_			1		
1 2	Dues, assessments and similar amounts from members  Section 162(a) pendeductible lebbuing and political expanditures (de not include amounts of political expanditures).				
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid).	Cai			
_			2a		
	Current year Carryover from last year				
3	Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues				
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exc				
•	does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and p				
	expenditure next year?		4		
5	Taxable amount of lobbying and political expenditures (see instructions)		5		
	t IV Supplemental Information				
	olete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; ar	nd Part II-B.	line 1i. Also	complete	this part
	ny additional information.			,	
	,				

#### **SCHEDULE D**

(Form 990)

Department of the Treasury Internal Revenue Service

#### **Supplemental Financial Statements**

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

➤ Attach to Form 990. ➤ See separate instructions.

2010
Open to Public Inspection

Name of the organization

COLUMBIA LAND TRUST

Employer identification number 94-3140861

Par	t I Organizations Maintaining Donor Advised	Funds or Other Similar Funds	s or Account	S. Complete if the
	organization answered "Yes" to Form 990, Part IV, line 6			
		(a) Donor advised funds	(b) Funds	and other accounts
1	Total number at end of year			
2	Aggregate contributions to (during year)			
3	Aggregate grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in wri	ting that the assets held in donor advis	sed funds	
	are the organization's property, subject to the organization's ex			Yes No
6	Did the organization inform all grantees, donors, and donor adv			
	for charitable purposes and not for the benefit of the donor or d			
				Yes No
Par				
1	Purpose(s) of conservation easements held by the organization			
	Preservation of land for public use (e.g., recreation or edu	`	storically importa	nt land area
	X Protection of natural habitat	Preservation of a cert		
	X Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualified	d conservation contribution in the form	of a conservation	n easement on the last
	day of the tax year.			
	•		He	eld at the End of the Tax Year
а	Total number of conservation easements		2a	30
b				1,163.00
С	Number of conservation easements on a certified historic struct			0
d	Number of conservation easements included in (c) acquired after			
	listed in the National Register		1 1	1
3	Number of conservation easements modified, transferred, relea			uring the tax
	year ▶0_			
4	Number of states where property subject to conservation easer	ment is located ▶2		
5	Does the organization have a written policy regarding the period	dic monitoring, inspection, handling of		
	violations, and enforcement of the conservation easements it he	olds?		X Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, an	d enforcing conservation easements of	luring the year 🕨	·
7	Amount of expenses incurred in monitoring, inspecting, and ent	forcing conservation easements during	g the year 🕨 \$ _	2,137.
8	Does each conservation easement reported on line 2(d) above s	satisfy the requirements of section 170	)(h)(4)(B)(i)	
	and section 170(h)(4)(B)(ii)?			Yes X No
9	In Part XIV, describe how the organization reports conservation	easements in its revenue and expense	e statement, and	balance sheet, and
	include, if applicable, the text of the footnote to the organization	n's financial statements that describes	the organization	's accounting for
	conservation easements.			
Par	t III Organizations Maintaining Collections of A		ther Similar	Assets.
	Complete if the organization answered "Yes" to Form 99			
1a	If the organization elected, as permitted under SFAS 116 (ASC $$	958), not to report in its revenue stater	ment and balanc	e sheet works of art,
	historical treasures, or other similar assets held for public exhib	ition, education, or research in furthera	ance of public se	rvice, provide, in Part XIV,
	the text of the footnote to its financial statements that describe	s these items.		
b	If the organization elected, as permitted under SFAS 116 (ASC	958), to report in its revenue statemen	t and balance sh	neet works of art, historical
	treasures, or other similar assets held for public exhibition, educ	cation, or research in furtherance of pu	ıblic service, pro	vide the following amounts
	relating to these items:			
	(i) Revenues included in Form 990, Part VIII, line 1			
	(ii) Assets included in Form 990, Part X		▶ \$_	
2	If the organization received or held works of art, historical treasures	ures, or other similar assets for financia	al gain, provide	
	the following amounts required to be reported under SFAS 116	· -		
а	Revenues included in Form 990, Part VIII, line 1			
b	Assets included in Form 990, Part X		▶ \$_	

Pai	rt III Organizations Maintaining Co	ollections of A	rt, Historical Tr	easures, or Oth	er Similar	Assets (co	ntinued)	)
3	Using the organization's acquisition, accession	n, and other record	s, check any of the	following that are a	significant use	of its collect	ion item	ıs
	(check all that apply):							
а	Public exhibition	d	Loan or exc	hange programs				
b	Scholarly research	е	Other					
С	Preservation for future generations							
4	Provide a description of the organization's col	lections and explain	n how they further t	he organization's ex	empt purpose	in Part XIV.		
5	During the year, did the organization solicit or	receive donations	of art, historical trea	sures, or other simil	ar assets			
	to be sold to raise funds rather than to be mai	intained as part of t	he organization's co	ollection?		Yes		No
Pai	rt IV Escrow and Custodial Arrang	jements. Comple	ete if the organization	n answered "Yes" to	o Form 990, Pa	art IV, line 9,	or	
	reported an amount on Form 990, Part	X, line 21.						
1a	Is the organization an agent, trustee, custodia	n or other intermed	liary for contribution	s or other assets no	t included			_
	on Form 990, Part X?					Yes		No
b	If "Yes," explain the arrangement in Part XIV a	and complete the fo	llowing table:					
						Amoı	ınt	
С	Beginning balance				1c			
	Additions during the year							
	5							
f	Ending balance				1f			
2a	Did the organization include an amount on Fo	rm 990, Part X, line	21?			L		J No
<u>b</u>	If "Yes," explain the arrangement in Part XIV.							
Pai	rt V Endowment Funds. Complete if	the organization an	swered "Yes" to Fo					
	L	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years	s back (e) Fo	ur years	back
1a	Beginning of year balance	1,077,339.	793,787.	710,984.				
b	Contributions	1,817,999.	151,444.	174,317.				
С	Net investment earnings, gains, and losses	100,759.	132,108.	-91,514.				
d	Grants or scholarships							
е	Other expenditures for facilities							
	and programs							
f	Administrative expenses							
g	End of year balance	2,996,097.	1,077,339.	793,787.				
2	Provide the estimated percentage of the year		is:					
а	Board designated or quasi-endowment	36.00	_%					
b	Permanent endowment ► 63.00	%						
С	Term endowment ▶	ó						
За	Are there endowment funds not in the posses	sion of the organiza	ation that are held a	nd administered for	the organization	on		
	by:						Yes	No
	(i) unrelated organizations					3a(	) X	
	(ii) related organizations						i)	X
b	If "Yes" to 3a(ii), are the related organizations	listed as required o	n Schedule R?			3b		
4	Describe in Part XIV the intended uses of the							
Pai	rt VI Land, Buildings, and Equipme	ent. See Form 990	), Part X, line 10.					
	Description of investment	(a) Cost or or basis (investn	1 ' '		Accumulated epreciation	( <b>d)</b> Bo	ook valu	е
	Land		28,77	6,935.		28,7	76,9	<del>35.</del>
							-	
	Leasehold improvements							
	Equipment		4	0,409.	40,409	•		0.
	Other			4,407.	48,213		6,1	94.
	I. Add lines 1a through 1e. (Column (d) must eq			-		28,7		

Schedule D (Form 990) 2010

(a) Description of security or category (including name of security)	(b) Book value	Co	(c) Method of valua st or end-of-year mar	
(1) Financial derivatives			•	
(2) Closely-held equity interests				
(3) Other				
<u> </u>				
(A) (B)				
(C)				
(D)				
<u>(E)</u>				
<u>(F)</u>				
(G)				
(H)				
(I)				
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.)				
Part VIII Investments - Program Related. Se	ee Form 990, Part X, I	line 13.	( ) ) ( ) ( ) ( )	
(a) Description of investment type	(b) Book value	Co	(c) Method of valua st or end-of-year mar	
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.)				
Part IX Other Assets. See Form 990, Part X, line	15.			
(a)	Description			(b) Book value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				
Total. (Column (b) must equal Form 990, Part X, col (B) line	2 15 )			
Part X Other Liabilities. See Form 990, Part X,				
1. (a) Description of liability	1110 20.	(b) Amount		
(1) Federal income taxes		(5) / 11110 51111		
(2) PROPERTY HELD ON BEHALF O	F LOCAL			
(3) GOV'TS	1 100111	6,363,594.		
		0,303,354.		
(4)				
(5)				
(6)				
<u>(7)</u>			-	
(8)				
(9)				
(10)				
(11)	. 05 \	6,363,594.		
Total. (Column (b) must equal Form 990, Part X, col (B) line Fin 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to 2. FIN 48 (ASC 740).	the organization's financia	o,303,334.	Ization's liability for uncerta	in tax positions under
2. FIN 48 (ASC 740).		_		

	ddie D (1 01111 990) 2010 COLOMBIN LINUD 1110D1				JI TOOUI Fage !
Pa	t XI Reconciliation of Change in Net Assets from Form 990 to	Audited	l Financial Stat	emen	
1	Total revenue (Form 990, Part VIII, column (A), line 12)		1		9,820,469.
2	Total expenses (Form 990, Part IX, column (A), line 25)		2		2,940,469.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		3		6,880,000.
4	Net unrealized gains (losses) on investments				129,549.
5	Donated services and use of facilities				
6	Investment expenses				
7	Prior period adjustments				
8	Other (Describe in Part XIV.)		_		
9	Total adjustments (net). Add lines 4 through 8				129,549.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and				7,009,549.
Pai	t XII Reconciliation of Revenue per Audited Financial Stateme	nts With	Revenue per	Returi	
1	Total revenue, gains, and other support per audited financial statements			1	10,072,537.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains on investments	2a	129,549		
b	Donated services and use of facilities	2b	118,590	•	
С	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV.)	2d	3,929	•	
е	Add lines 2a through 2d			2e	252,068.
3	Subtract line 2e from line 1			3	9,820,469.
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 XIV.)	4b			
С	Add lines 4a and 4b			4c	0.
5					9,820,469.
Pa	t XIII Reconciliation of Expenses per Audited Financial Stateme	ents Wit	h Expenses pe	r Retu	ırn
1	Total expenses and losses per audited financial statements			1	3,062,988.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a	118,590	•	
b	Prior year adjustments	2b			
С	Other losses	2c			
d	Other (Describe in Part XIV.)	2d	3,929	<u>.</u>	
е	Add lines 2a through 2d			2e	122,519.
3	Subtract line 2e from line 1			3	2,940,469.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV.)	4b			_
С	Add lines 4a and 4b			4c	0.
	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	2,940,469.
Pa	t XIV Supplemental Information				
Com	plete this part to provide the descriptions required for Part II, lines $3, 5,$ and $9;$ Part III	l, lines 1a	and 4; Part IV, lines	1b and	2b; Part V, line 4; Part
	e 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete				
PAI	RT II, LINE 9: TEXT OF THE FOOTNOTE TO THE	ORGAN	NIZATION'S	FIN	ANCIAL
ST	ATEMENTS THAT DESCRIBES THE ORGANIZATION'S	ACCOU	JNTING FOR	CON	SERVATION
EAS	SEMENTS: "THE TRUST HAS ACQUIRED AND HOLDS	A NUM	MBER OF CO	NSER	VATION
	SEMENTS, EACH REPRESENTING A LEGAL INTEREST				
ᄓᄗ	RION OR ENTITY THE EASEMENTS CRANT THE TRI	TOTAL THE	46: KICHT TO	יודם	E CONTROL

EASEMENTS: "THE TRUST HAS ACQUIRED AND HOLDS A NUMBER OF CONSERVATION

EASEMENTS, EACH REPRESENTING A LEGAL INTEREST IN LAND OWNED BY ANOTHER

PERSON OR ENTITY. THE EASEMENTS GRANT THE TRUST THE RIGHT TO USE, CONTROL,

AND/OR PROTECT THE LAND FOR CONSERVATION PURPOSES. BECAUSE OF THE UNIQUE

NATURE OF THESE ASSETS, THE IMPRACTICALITY OF OBTAINING CONSISTENT AND

RELIABLE ESTIMATES OF THE VALUES ASCRIBED TO THESE INTERESTS, AND

Part XIV Supplemental Information (continued)

CONSISTENT WITH THE PRACTICES FOLLOWED BY MANY ENVIRONMENTAL LAND TRUSTS,

THE ACCOMPANYING FINANCIAL STATEMENTS DO NOT INCLUDE ANY AMOUNTS FOR THESE

PROPERTY INTERESTS. AT DECEMBER 31, 2010, THE TRUST HOLDS 30 CONSERVATION

EASEMENTS ON 1,163 ACRES OF LAND."

PART V, LINE 4: COLUMBIA LAND TRUST (CLT) INTENDS FOR THE ENDOWMENT

FUNDS TO PROVIDE A PREDICTABLE STREAM OF FUNDING TO PROGRAMS SUPPORTED BY

THE ENDOWMENT, WHILE SEEKING TO MAINTAIN THE PURCHASING POWER OF THE

ENDOWMENT ASSETS. CLT HAS A GOAL TO REACH A MINIMUM LEVEL SUFFICIENT TO

SUPPORT ONGOING STEWARDSHIP ACTIVITIES BEFORE DISTRIBUTING ANY ENDOWMENT

FUNDS. AT SUCH TIME AS THE BOARD APPROVES DISTRIBUTIONS, A SPENDING POLICY

WILL BE ESTABLISHED.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FOREGONE INTEREST ON INTEREST-FREE LOAN

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

FOREGONE INTEREST ON INTEREST-FREE LOAN

#### **SCHEDULE G**

(Form 990 or 990-EZ)

# **Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

Open To Public

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. ► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Inspection

Schedule G (Form 990 or 990-EZ) 2010

Name of the organization  COLUMBI	A LAND TRUST					94-3140	861
Part I Fundraising Activities required to complete this par	<ul> <li>Complete if the organization answer</li> <li>t.</li> </ul>	red "Y	'es" to	Form 990, Part IV, li	ne 1	7. Form 990-EZ	filers are not
<ul> <li>1 Indicate whether the organization rais</li> <li>a Mail solicitations</li> <li>b Internet and email solicitations</li> <li>c Phone solicitations</li> <li>d In-person solicitations</li> <li>2 a Did the organization have a written of key employees listed in Form 990, P</li> <li>b If "Yes," list the ten highest paid indicompensated at least \$5,000 by the</li> </ul>	sed funds through any of the following Solicitates of Solicitates or oral agreement with any individual art VII) or entity in connection with poividuals or entities (fundraisers) pursuits	ion of ion of fundra (includ	non-governising of	overnment grants nment grants events fficers, directors, trus undraising services?	stees	Yes	
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) fundr have cu or con contribu	Did aiser ustody trol of utions?	(iv) Gross receipts from activity	to (c	Amount paid or retained by) fundraiser ted in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No				
Fotal  3 List all states in which the organization	n is registered or licensed to solicit o	ontrib	utions	s or has been notified	l it is	exempt from re	egistration
or licensing.							

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

94-3140861 Page 2 Schedule G (Form 990 or 990-EZ) 2010 COLUMBIA LAND TRUST Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000. (a) Event #1 (b) Event #2 (c) Other events (d) Total events  $\mathtt{WILD}$ NONE (add col. (a) through SPLENDOR col. (c)) (event type) (total number) (event type) Revenue 173,933. 173,933. 1 Gross receipts 128,760 2 Less: Charitable contributions ..... 128,760. 45,173. 45,173. 3 Gross income (line 1 minus line 2) ...... 4 Cash prizes 5 Noncash prizes **Direct Expenses** 6 Rent/facility costs 7 Food and beverages ..... 8 Entertainment 52,995. 52,995. Other direct expenses \_\_\_\_\_ 52,995, 10 Direct expense summary. Add lines 4 through 9 in column (d) -7,822. 11 Net income summary. Combine line 3, column (d), and line 10. Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a. (b) Pull tabs/instant (d) Total gaming (add Revenue (a) Bingo (c) Other gaming bingo/progressive bingo col. (a) through col. (c)) Gross revenue ..... 2 Cash prizes Expenses 3 Noncash prizes Direct 4 Rent/facility costs 5 Other direct expenses \_\_\_\_\_ Yes Yes 6 Volunteer labor No No 7 Direct expense summary. Add lines 2 through 5 in column (d) 8 Net gaming income summary. Combine line 1, column d, and line 7 9 Enter the state(s) in which the organization operates gaming activities: a Is the organization licensed to operate gaming activities in each of these states? **b** If "No," explain:

Schedule G (Form 990 or 990-EZ) 2010

**b** If "Yes," explain:

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

Sch	nedule G (Form 990 or 990-EZ) 2010 COLUMBIA LAND TRUST 94-3	3140	861	Page 3
11	Does the organization operate gaming activities with nonmembers?		Yes	No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?		Yes	□ No
13	Indicate the percentage of gaming activity operated in:			
	a The organization's facility	13a		%
	<b>b</b> An outside facility			%
	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
	Name			
	Address >			
15	a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	🔲	Yes	☐ No
k	b If "Yes," enter the amount of gaming revenue received by the organization ▶\$ and the amount			
	of gaming revenue retained by the third party > \$			
(	c If "Yes," enter name and address of the third party:			
	Name			
	Address >			
16	Gaming manager information:			
	Name			
	Gaming manager compensation ▶ \$			
	Description of services provided ▶			
	Director/officer Employee Independent contractor			
17	Mandatory distributions:			
	a Is the organization required under state law to make charitable distributions from the gaming proceeds to			
	retain the state gaming license?		Yes	☐ No
k	<b>b</b> Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the			
_	organization's own exempt activities during the tax year > \$			
Pa	Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii		-	
	lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information	n (see	instruc	tions).

#### **SCHEDULE L**

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

#### **Transactions With Interested Persons**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

➤ Attach to Form 990 or Form 990-EZ. ➤ See separate instructions.

OMB No. 1545-0047

Open To Public Inspection

Name of the organization

Employer identification number

ivanie or the or	~	UMBIA	LANI	D TR	UST						94-31			lullibei
	xcess Benefit T													
	omplete if the organ	ization ansv	wered "	'Yes" oı	n Form 9	990, Part IV,	line 25a or	25b, or For	m 990-E	Z, Part	V, line 40	Ob.	1	
1	(a) Name of disq	ualified per	son				<b>(b)</b> D	escription o	of transa	action				ected?
	(,												Yes	No
2 Enter the	amount of tax impos	sed on the o	organiz	ation m	nanagers	s or disqualifi	ed persons	during the	year ur	der				
section 49														
3 Enter the	amount of tax, if any	, on line 2,	above,	reimbu	ırsed by	the organiza	ation				🕨 \$			
Part II L	oans to and/or	From Int	erest	ed Pe	reone	<u> </u>								
	omplete if the organ						line 26 or l	Form 990-F	7 Dart \	/ line 3	8a			
	of interested	( <b>b)</b> Loan				nal principal		nce due		) In	(f) Ap	proved	(a) W	ritten
	and purpose	the orga		า?	an	nount	(u) Dala	rice due		ault?	by bo	ard or nittee?	agree	
		То	Fro	m					Yes	No	Yes	No	Yes	No
PAUL KII	NG - GIVEN	X			5	0,000.	50	0,000.		Х	X		X	
											+			
											+			
											+			
Total	·					> \$	5(	0,000.		•		•		
Part III G	irants or Assist	ance Bei	nefitir	ng Inte	ereste	d Person	s.							
C	omplete if the organ	ization ansv	wered "											
(a) N	ame of interested po	erson		(b	o) Relation	onship betwe the or	een interest ganization	ted person	and			nount ar assistar	id type o ice	f
										-				

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

Schedule L (Form 990 or 990-EZ) 2010

SEE PART V FOR CONTINUATIONS

Schedule L (Form 990 or 990-EZ) 2010 Page **2** 

Part IV Business Transactions Involv	ing Interested Persons.				
Complete if the organization answered	"Yes" on Form 990, Part IV, line 28a, 2	8b, or 28c.			
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sha organiz reven	
				Yes	No
SHOREBANK PACIFIC	FINANCIAL INSTITUT.	18,757.	CASH DEPOSI		X
Part V Supplemental Information					
Complete this part to provide additional	al information for responses to question	s on Schedule L (see	instructions).		
SCHEDULE L, PART II, LOANS	TO AND FROM INTERE	STED PERSON	S:		
/					
(A) NAME OF PERSON: PAUL K	ING				
(A) PURPOSE OF LOAN: GIVEN	FOD CACH FLOW DIED	OCEC			
(A) PURPOSE OF LOAN: GIVEN	FOR CASH FLOW FORF	OBEB			
SCH L, PART IV, BUSINESS T	RANSACTIONS INVOLVI	NG INTEREST	ED PERSONS:		
(A) NAME OF PERSON: SHOREB	ANK PACIFIC				
(B) RELATIONSHIP BETWEEN I	NTERESTED PERSON AN	D ORGANIZAT	'ION:		
ETNANCIAL THOMESIS OF WIT			WDED IG DD	DOTE	T-3.TCT
FINANCIAL INSTITUT. OF WHI	CH DAVE WILLIAMS, C	LT BOARD ME	MBER, IS PR	ESID	ENT.
(C) AMOUNT OF TRANSACTION	č 10 757				
(C) AMOUNT OF TRANSACTION	\$ 10,757.				
(D) DESCRIPTION OF TRANSAC	TTON: CASH DEPOSITE	D TN (2) BA	NK ACCOUNTS	HEL	D
(B) BEBOILE I TON OF TREMENT	21101(1 011011 01100111	2 11 (2, 21	1111 1100001112		
AT SHOREBANK PACIFIC AS OF	YEAR END.				
(E) SHARING OF ORGANIZATIO	N REVENUES? = NO				

## SCHEDULE M (Form 990)

Department of the Treasury

Internal Revenue Service

**Noncash Contributions** 

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

COLUMBIA LAND TRUST

Employer identification number

Pa	rt I Types of Property				•			
	<u> </u>	(a)	(b)	(c)	(d)			
		Check if applicable	Number of contributions or	Noncash contribution amounts reported on	Method of de noncash contribu		•	te
		арріїсавіс		Form 990, Part VIII, line 1g	TIONCUSTI CONTINU	ation a	mount	
1	Art - Works of art							
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household goods							
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities - Publicly traded	X	2	2,287,497.	FAIR MARKET	' VA	LUE	ı
10	Securities - Closely held stock							
11	Securities - Partnership, LLC, or							
	trust interests							
12	Securities - Miscellaneous							
13	Qualified conservation contribution -							
	Historic structures							
14	Qualified conservation contribution - Other	X	1	1,882,086.	FAIR MARKET	' VA	LUE	
15	Real estate - Residential							
16	Real estate - Commercial							
17	Real estate - Other							
18	Collectibles							
19	Food inventory							
20	Drugs and medical supplies							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts							
25	Other $\blacktriangleright$ ( DONATED SOFTW)	X	2	22,576.	COMPARABLE	SAL	ES	
26	Other ()							
27	Other ()							
28	Other (							
29	Number of Forms 8283 received by the organi							
	for which the organization completed Form 82	83, Part IV,	Donee Acknowled	gement 29				
							Yes	No
30a	During the year, did the organization receive b	,	,, , ,	•				
	at least three years from the date of the initial			•				
	the entire holding period?					30a		X
b	If "Yes," describe the arrangement in Part II.							
31	Does the organization have a gift acceptance		· ·	•		31	X	<u> </u>
32a	Does the organization hire or use third parties	or related or	rganizations to soli	icit, process, or sell noncash	l			,
	contributions?					32a		X
	If "Yes," describe in Part II.							
33	If the organization did not report an amount in	column (c)	for a type of prope	rty for which column (a) is ch	necked,			
	describe in Part II.							
LHA	For Paperwork Reduction Act Notice, see	the Instruc	tions for Form 99	0.	Schedule M	(Form	990)	(2010)

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

Supplemental Information to Form 990 or 990-EZ

Department of the Treasury Internal Revenue Service Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

2010
Open to Public Inspection

Name of the organization

COLUMBIA LAND TRUST

Employer identification number 94-3140861

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS: (CONTINUED FROM PAGE 2) A NUMBER OF TRUST CONSERVATION PROPERTIES CURRENTLY INCLUDE SIGNIFICANT RESTORATION WORK TO REPLACE LOST FUNCTIONS AND INCREASE THE CONSERVATION VALUE OF THE PROPERTY. VOLUNTEERS ARE A GROWING RESOURCE FOR THE STEWARDSHIP PROGRAM WITH VOLUNTEERS OF ALL AGES PARTICIPATING IN PLANNING AND IMPLEMENTATION. INDIVIDUALS AND GROUPS ARE PROVIDING HUNDREDS OF HOURS OF SERVICE STEWARDING CONSERVED LANDS. A STEWARDSHIP FUNDING STRATEGY. GIFT DONATIONS DURING THE ACQUISITION PROCESS, IS AN INTEGRAL PART OF EVERY NEW CONSERVATION PROJECT. THE FUND IS USED TO PROVIDE FOR FUTURE EXPENSES OF RESTORATION, MONITORING, ENFORCING COMPLIANCE WITH EASEMENT RESTRICTIONS, AND UNDERWRITING LEGAL DEFENSE OF THE CONSERVATION PROTECTIONS FOR ALL TRUST PROPERTIES. THE TRUST HAS ALSO ESTABLISHED A STEWARDSHIP ENDOWMENT TO PROVIDE PERMANENT SUPPORT FOR PROGRAM ACTIVITIES.

FORM 990, PART VI, SECTION A, LINE 4: THE ORGNIZATION AMENDED ITS BYLAWS.

FORM 990, PART VI, SECTION A, LINE 6: THE ORGANIZATION HAS MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A: THE CORPORATION IS A MEMBERSHIP

CORPORATION. MEMBERSHIP DUES STRUCTURE SHALL BE DETERMINED FROM TIME TO

TIME BY THE BOARD OF DIRECTORS. EACH MEMBER SHALL BE REQUIRED TO PAY DUES

ACCORDING TO THE DUES STRUCTURE AND SHALL BE ENTITLED TO ONE VOTE ON

NOMINATIONS AND ELECTION TO THE BOARD OF DIRECTORS PRESENTED TO THE

MEMBERSHIP AT THE ANNUAL MEETING OF THE CORPORATION.

FORM 990, PART VI, SECTION A, LINE 7B: MEMBERS APPROVE THE SELECTION OF THE BOARD OF DIRECTORS AND THE INDEPENDENT AUDIT FIRM.

FORM 990, PART VI, SECTION B, LINE 11: THE 990 WILL BE REVIEWED BY THE FINANCE COMMITTEE.

FORM 990, PART VI, SECTION B, LINE 12C: DIRECTORS ARE REQUIRED TO DISCLOSE TO THE BOARD OF DIRECTORS ANY ACTUAL OR APPARENT CONFLICTS OF INTEREST. EACH DIRECTOR, OFFICER, EMPLOYEE, CONSULTANT, COMMITTEE MEMBER AND GENERAL MEMBER IS REQUIRED TO ABSTAIN FROM DEBATING, PARTICIPATING IN, OR VOTING ON ANY MATTER IN WHICH HE OR SHE, PERSONALLY OR AS THE PRINCIPAL OR AGENT OF A THIRD PARTY, HAS OR MAY HAVE A FINANCIAL OR ADVERSE INTEREST. AN ABSTENTION ON THE GROUNDS OF CONFLICT OF INTEREST WILL BE REFLECTED IN THE MINUTES OF THE BOARD OF DIRECTORS, INCLUDING THE BASIS OF THE CONFLICT OF INTEREST.

EACH DIRECTOR, OFFICER AND EMPLOYEE IS REQUIRED TO PROVIDE INFORMATION TO AND COOPERATE WITH THE BOARD OF DIRECTORS IN ANY INVESTIGATION OF THE EXISTENCE OF A CONFLICT OF INTEREST ON THE PART OF ANY DIRECTOR, OFFICER, EMPLOYEE, CONSULTANT, COMMITTEE MEMBER, OR GENERAL MEMBER OF THE CORPORATION.

IF A TRANSACTION OR PROJECT OF THE COLUMBIA LAND TRUST INVOLVES A POTENTIAL CONFLICT OF INTEREST, THE BOARD OF DIRECTORS, AFTER INVESTIGATION, WILL APPROVE THE TRANSACTION OR PROJECT ONLY IF IT MAKES SPECIFIC FINDINGS, BY RESOLUTION, AS OUTLINED IN THE CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, SECTION B, LINE 15: THE EXECUTIVE DIRECTOR'S SALARY IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS. SALARY IS BASED ON 032212 01-24-11

36

Name of the organization **Employer identification number** COLUMBIA LAND TRUST 94-3140861 PERFORMANCE REVIEW AND THOROUGH EVALUATION OF COMPARABILITY DATA. SALARY RANGES AND GRADES WERE ESTABLISHED USING COMPARABLE DATA FROM SEVERAL SALARY SURVEYS. EACH POSITION IS SCORED AGAINST 13 RESPONSIBILITY TYPES THAT ARE IMPORTANT TO THE ORGANIZATION. EACH POSITION IS RE-SCORED ANNUALLY BASED ON CHANGING RESPONSIBILITIES AND ORGANIZATIONAL PRIORITIES. SALARY RANGES ARE ALSO RE-ASSESSED CONSIDERING NEW COMPARABILITY DATA AND COST OF LIVING ADJUSTMENTS. THIS PROCESS IS USED ANNUALLY FOR ALL POSITIONS. FORM 990, PART VI, SECTION C, LINE 19: THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE AND UPON REQUEST. FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS: NET UNREALIZED GAINS ON INVESTMENTS: 129,549. FORM 990, PART VII, LINE 2C THE PROCESS FOR SELECTING AN INDEPENDENT AUDITOR IS UNCHANGED FROM THE PRIOR YEAR.

#### SCHEDULE R (Form 990)

Department of the Treasury Internal Revenue Service

#### **Related Organizations and Unrelated Partnerships**

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

► Attach to Form 990.

► See separate instructions.

2010
Open to Public Inspection

Name of the organization COLUMBIA LAND TRUST

 $\begin{array}{c} \text{Employer identification number} \\ 94-3140861 \end{array}$ 

(a)	(6)	(0)	(-1)	(5)			/£\	
(a) Name, address, and EIN of disregarded entity	<b>(b)</b> Primary activity	(c) Legal domicile (state of foreign country)	or Total inco	ome End-of-yea		Direct o	(f) controlling ntity	9
Part II Identification of Related Tax-Exempt Corganizations during the tax year.)	Organizations (Complete if the organizations)	tion answered "Yes" to Form 990	), Part IV, line 34 b	ecause it had one	or more	related tax-exer	mpt	
Part II Identification of Related Tax-Exempt Corganizations during the tax year.)  (a)  Name, address, and EIN of related organization	Organizations (Complete if the organizations)  (b)  Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Direc	related tax-exer  (f) et controlling entity	Section cont	<b>g)</b> 512(b)(13) trolled tity?
organizations during the tax year.)  (a)  Name, address, and EIN of related organization  TR LAND CONSERVANCY - 93-1044271	(b)	(c) Legal domicile (state or	(d) Exempt Code	(e) Public charity	Direc	(f)	Section	trolled
organizations during the tax year.)  (a)  Name, address, and EIN  of related organization	(b)	(c) Legal domicile (state or	(d) Exempt Code	(e) Public charity status (if section	Direc	(f)	Section cont	trolled tity?
organizations during the tax year.)  (a)  Name, address, and EIN of related organization  TR LAND CONSERVANCY - 93-1044271  1351 OFFICERS' ROW	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	Direc	(f)	Section cont	trolled tity?
organizations during the tax year.)  (a)  Name, address, and EIN of related organization  TR LAND CONSERVANCY - 93-1044271  1351 OFFICERS' ROW	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	Direc	(f)	Section cont	trolled tity?

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

Schedule R (Form 990) 2010

Page 2

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under	Share of total income	Share of end-of-year assets	1 ' '	portion- cations?	Code V-UBI amount in box 20 of Schedule	Genera manag partne	Percentage ownership
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes I	lo
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Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related Part IV organizations treated as a corporation or trust during the tax year.)

(a)  Name, address, and EIN  of related organization	<b>(b)</b> Primary activity	Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
	300						

Part V Transaction	ns With Related Organizations	(Complete if the organization	answered "Yes" to Form 990,	Part IV, line 34, 35, 35a, or 36.)
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Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.								Yes	No
1 During the tax year, did the organization engage in any of the following transaction									
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity							1a		Х
<b>b</b> Gift, grant, or capital contribution to other organization(s)									Х
c Gift, grant, or capital contribution from other organization(s)							1c	X	
d Loans or loan guarantees to or for other organization(s)							1d		X
e Loans or loan guarantees by other organization(s)									Х
f Sale of assets to other organization(s)							1f		X
g Purchase of assets from other organization(s)							1g		X
h Exchange of assets									X
i Lease of facilities, equipment, or other assets to other organization(s)							. 1i		Х
j Lease of facilities, equipment, or other assets from other organization(s)							1j		Х
k Performance of services or membership or fundraising solicitations for other organ	ization(s)						1k	X	
I Performance of services or membership or fundraising solicitations by other organi									X
m Sharing of facilities, equipment, mailing lists, or other assets							1m		X
n Sharing of paid employees									Х
Reimbursement paid to other organization for expenses							10		Х
p Reimbursement paid by other organization for expenses									Х
q Other transfer of cash or property to other organization(s)							1q		Х
r Other transfer of cash or property from other organization(s)							1r		Х
2 If the answer to any of the above is "Yes," see the instructions for information on w									
(a)	(b)	(c)		•	(d)				
Name of other organization	Transaction	Amount involved		N	Nethod of de				
	type (a-r)				amount in	volved			
(1) TR RIVERS LAND CONSERVANCY	С	70,692.	FAIR 1	MARKET	VALUE				
•									
(2) TR RIVERS LAND CONSERVANCY	С	1,882,086.	FAIR 1	MARKET	VALUE	PER C	COUNT	ΥA	SSE
, ,									
(3)									
, ,									
(4)									
, ,									
(5)									
•									
(6)									
•	10	•							

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

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

(a)	(b)	(c)		d)	(e)		f)	(g)	(ł	h)
Name, address, and EIN of entity	Primary activity	Legal domicile (state or foreign	Are all properties and all properties are all prope	oartners 501(c)(3) ations?	Share of end-of- year assets	Dispr tior alloca	ropor- nate itions?	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	Gene mana part	eral or aging tner?
		country)	Yes	No		Yes	No	(Form 1065)	Yes	No
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Form 886	68 (Rev. 1-2011)						Page <b>2</b>
	are filing for an Additional (Not Automatic) 3-Mon	th Extension,	complete only Part II and check this b	oox		<b>&gt;</b>	X
	ly complete Part II if you have already been grante						
	are filing for an Automatic 3-Month Extension, co						
Part II	Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).						
Type or	Name of exempt organization			Emp	Employer identification number		
print	COLUMBIA LAND TRUST			9	94-3140861		
File by the extended due date for	Number, street, and room or suite no. If a P.O. box, see instructions.  for 1351 OFFICERS' ROW						
filing your return. See instructions	ee City, town or post office, state, and ZIP code. For a foreign address, see instructions.						
Enter the	Return code for the return that this application is		ate application for each return)				01
Application							Return
Is For		Return Code	Is For				Code
Form 990		01					
Form 990-BL			Form 1041-A				08
Form 990-EZ			Form 4720				09
Form 990-PF			Form 5227				10
Form 990-T (sec. 401(a) or 408(a) trust)			Form 6069				11
Form 990-T (trust other than above)			Form 8870			12	
STOP! D	o not complete Part II if you were not already gr	anted an autor	natic 3-month extension on a previo	usly file	ed Form	8868.	
Telepl If the If this box  4 I re 5 For 6 If the If	books are in the care of      1351 OFFICEF	isiness in the Uit digit Group Extended and attain NOVEM and and attain this, check reast	emption Number (GEN) If the cach a list with the names and EINs of a BER 15, 2011. , and ending son:  Initial return	his is fo	r the who	extension i	s for.
8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.  8a \$  b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.  8b \$						0.	
	Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using				_		0.
EF	TPS (Electronic Federal Tax Payment System). See		nd Verification	8c	\$		<u> </u>
	alties of perjury, I declare that I have examined this form, orrect, and complete, and that I am authorized to prepare	including accomp		he best o	of my knov	vledge and	belief,
Signature		e <b>CPA</b>		Date	•		
ga.a.o	-			Duto		rm <b>8868</b> (F	Rev. 1-2011)