

**Federal
Tax Return**

STILLWATER VALLEY WATERSHED COUNCIL

2023

**Fay L Espeland CPA PLLC
30 N 4th St, PO Box 1470
Columbus, MT 59019-1470
Phone: (406) 322-8630
Fax: (888) 514-2177
fayespelandcpa@yahoo.com**

Fay L Espeland CPA PLLC
30 N 4th St, PO Box 1470
Columbus, MT 59019-1470
Phone: **(406) 322-8630**
Fax: (888) 514-2177
fayespelandcpa@yahoo.com

STILLWATER VALLEY WATERSHED COUNCIL
PO BOX 112
ABSAROOKEE, MT 59001

I have prepared the 2023 Form 990 for STILLWATER VALLEY WATERSHED COUNCIL based on the information you provided. The return has been successfully e-filed and a copy is enclosed for STILLWATER VALLEY WATERSHED COUNCIL's records.

There are no taxes or fees due with the return.

If you have any questions about the return(s) or about STILLWATER VALLEY WATERSHED COUNCIL's tax situation during the year, please do not hesitate to call me at (406) 322-8630. I appreciate this opportunity to serve you.

Sincerely,

FAY L ESPELAND
Fay L Espeland CPA PLLC

Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans

OMB No. 1545-0047

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	STILLWATER VALLEY WATERSHED COUNCIL	90-0641225
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	PO BOX 112	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	ABSAROEKEE, MT 59001	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name

Plan Number

Plan Year Ending (MM/DD/YYYY)

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of LINDSEY CLARK

Telephone No. (406) 780-1249

Fax No.

• If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐ . If it is for part of the group, check this box. ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11/15, 20 24, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 23 or☐ tax year beginning, 20, and ending, 20

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

☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Forms 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.	3b	\$	0
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

A For the 2023 calendar year, or tax year beginning , and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization STILLWATER VALLEY WATERSHED COUNCIL		D Employer identification number 90-0641225
	Doing business as		E Telephone number (406) 321-1235
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 112		
	City or town ABSAOKEE	State MT	ZIP code 59001
	Foreign country name Foreign province/state/county Foreign postal code		
	F Name and address of principal officer: FAY L ESPELAND PO BOX 1470, COLUMBUS, MT 59019		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: www.stillwatervalleywatershed.com		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 2011	M State of legal domicile: MT	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: Stillwater Valley Watershed Council (SVWC) continues to progress as an organization expanding weed control, water quality / quantity, forest health and soil enhancement programs through education and research.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 314,589	Current Year 220,836
	9	Program service revenue (Part VIII, line 2g)	30,299	29,645
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,302	6,619
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-2,700	-474
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	345,490	256,626
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	157,906	81,211
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	33,158	42,949
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25)	765	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	107,954	144,570
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	299,018	268,730
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	46,472	-12,104
	20	Total assets (Part X, line 16)	Beginning of Current Year 342,138	End of Year 331,775
	21	Total liabilities (Part X, line 26)	989	2,730
	22	Net assets or fund balances. Subtract line 21 from line 20	341,149	329,045

Part II Signature Block

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

Sign Here	Signature of officer Fay Espeland		Date 11/14/2024	
	Type or print name and title FAY L ESPELAND		TREASURER	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	FAY L ESPELAND	FAY L ESPELAND	11/14/2024	P01211352
	Firm's name Fay L Espeland CPA PLLC	Firm's EIN 47-2202405		
	Firm's address 30 N 4th St, PO Box 1470, Columbus, MT 59019-1470	Phone no. (406) 322-8630		

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

Part III**Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III. ☒ **X**

1	Briefly describe the organization's mission: Stillwater Valley Watershed Council (SVWC) will provide an open forum in which all interested parties may work in a collaborative effort to preserve the integrity of the river, the land, and the beauty of our valley. We will endeavor to bring together public, private and government resources, funding and grants to achieve our goals.
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$ 77,169 including grants of \$ 66,858) (Revenue \$) HAZARDOUS FUELS PROGRAM: This program provides homeowner with cost-share assistance for fuels reduction projects, prevention and mitigation materials regarding wildfire fire. Tallies for 2023: Completed hazardous fuel mitigation projects on 8 properties, encompassing over 3,500 acres. Improved the wildfire resiliency on 170 acres through prescriptive tree thinning practices. Awarded Cost Share to 5 participants in the amount of \$68,858. Informed over 500 Valley residents and statewide stakeholders through one on one communications, social media platforms and targeted mailings about the importance of improving wildfire resiliency and enhanced forest health practices. Funding from the second round of Western States WUI funds is still available to qualified landowners. In late 2023 SVWC received \$250,000 through the Montana Forest Action Plan for landscape level fire mitigation treatments.
4b	(Code:) (Expenses \$ 62,326 including grants of \$) (Revenue \$) RIVER ASSESSMENT TRIAGE TEAM (RATT). The flooding of the Stillwater and East Rosebud River was on a scale never seen before. Along with other community organizations in the county, SVWC was left asking what could be done. SVWC provided the seed money to get the RATT team off the ground and into the water. The team was modeled after the concept used as a response to the disaster along the Musselshell River near Roundup, MT. The team included a geomorphologist, hydrologist, fisheries biologist, local Conservation District, and representatives from the SVWC. SVWC used \$52,000 to complete, and release titled The Stillwater River Flood Rehabilitation River Assessment Triage Team (RATT). We are now working with local agencies and landowners to identify projects that will both improve fish spawning habitat and future flood relief efforts.
4c	(Code:) (Expenses \$ 52,880 including grants of \$ 14,353) (Revenue \$ 29,645) COOPERATIVE WEED CONTROL PROGRAMS (SMALL AND LARGE ACREAGE), integrated, locally led approaches to noxious weed management enabling SVWC to collaborate with multiple agencies and hundreds of local landowners. Programs include: SVWC's SMALL ACREAGE Cooperative Weed Control Program has treated from Nye to Columbus Montana. This program is intended for landowners with LESS than 20 acres. Tallies for 2023: Enrolled 100 participants (1700 acres) and provided Cost Share to 95 participants in the amount of \$3927. SVWC used 7 commercial applicators. SVWC Large Acreage Noxious Weed Control Program targets landowners with MORE than 20 acres located on or adjacent to elk habitat. SVWC has received another \$20,000 from the Rocky Mountain Elk Foundation (RMEF) for 2023-2024. RMEF has contributed \$130,000 over the past 13 years to this program. Tallies for 2023: Provided Cost Share to 14 participants, representing 24,600 acres, to treat 390 acres via areal and ground application and provided Cost Share in the amount of \$10,425.
4d	Other program services (Describe on Schedule O.) (Expenses \$ 44,040 including grants of \$ 0) (Revenue \$ 0)
4e	Total program service expenses 236,415

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>	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? <i>If "Yes," complete Schedule J.</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</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? <i>If "Yes," complete Schedule L, Part I.</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M.</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>	30 X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	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? <i>If "Yes," complete Schedule R, Part VI.</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38 X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	1a 15	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
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	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed.

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☐ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
 LINDSEY CLARK (406) 780-1249
 PO BOX 112, ABSAROCKE, MT 59001

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII. ☒ X**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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LINDSEY CLARK COORDINATOR	18.00 0.00			X				39,333		
(2) TOMMY FLANAGAN ASSISTANT COORDINATOR	5.00 0.00			X				4,561		
(3) FAY L ESPELAND TREASURER	5.00 0.00	X		X				2,195		
(4) TIMOTHY SCHAFF CHAIRMAN	1.00 0.00	X		X						
(5) DIRK PELTON VICE CHAIRMAN	1.00 0.00	X		X						
(6) CEDAR MAGONE SECRETARY	1.00 0.00	X		X						
(7) LAURA BLOND DIRECTOR	0.50 0.00	X								
(8) CHRIS FLECK DIRECTOR	0.50 0.00	X								
(9) TOM KIRCHER DIRECTOR	0.50 0.00	X								
(10) BUTCH BEHRENT DIRECTOR	0.50 0.00	X								
(11) NOEL KEOGH DIRECTOR	0.50 0.00	X								
(12) THEO YANZICK DIRECTOR	0.50 0.00	X								
(13) TYRELE SCHAFF DIRECTOR	1.00 0.00	X								
(14) CHASE OSTRUM DIRECTOR	0.25 0.00	X								

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) WILLIAM R MYTTON DIRECTOR	0.25 0.00	X								
(16) KAREN MARTS DIRECTOR	0.25 0.00	X								
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								46,089	0	0
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								46,089	0	0

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

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

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

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0			
	b	Membership dues	1b	8,262			
	c	Fundraising events	1c	18,684			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	71,786			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	122,104			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 10,000			
	h	Total. Add lines 1a-1f		220,836			
	Program Service Revenue	2a	COOPERATIVE WEED-SMALL/LARGE	Business Code	900099	29,645	
b					0		
c					0		
d					0		
e					0		
f		All other program service revenue			0		
g		Total. Add lines 2a-2f			29,645		
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)			6,619	
	4	Income from investment of tax-exempt bond proceeds			0		
	5	Royalties			0		
	6a	Gross rents	(i) Real	(ii) Personal			
	b	Less: rental expenses					
	c	Rental income or (loss)			0	0	
	d	Net rental income or (loss)			0		
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b	Less: cost or other basis and sales expenses			0	0	
	c	Gain or (loss)			0	0	
	d	Net gain or (loss)			0		
	8a	Gross income from fundraising events (not including \$ 18,684 of contributions reported on line 1c). See Part IV, line 18					
	b	Less: direct expenses			22,130	24,444	
	c	Net income or (loss) from fundraising events			-2,314		
	9a	Gross income from gaming activities. See Part IV, line 19				3,644	
	b	Less: direct expenses				1,804	
	c	Net income or (loss) from gaming activities			1,840		
	10a	Gross sales of inventory, less returns and allowances				0	
b	Less: cost of goods sold				0		
c	Net income or (loss) from sales of inventory			0			
Miscellaneous Revenue	11a		Business Code		0		
	b				0		
	c				0		
	d	All other revenue			0		
	e	Total. Add lines 11a-11d			0		
	12	Total revenue. See instructions.			256,626	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	4,070	4,070		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	77,141	77,141		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	42,949	24,561	17,623	765
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	0			
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	0			
c	Accounting	0			
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	1,180		1,180	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	119,775	119,775	0	
12	Advertising and promotion	8,605	2,141	6,464	
13	Office expenses	3,187	743	2,444	
14	Information technology	0			
15	Royalties	0			
16	Occupancy	470	220	250	
17	Travel	2,849	1,473	1,376	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	591	451	140	
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0	0	0	0
23	Insurance	1,882		1,882	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	SUPPLIES/CHEMICALS	5,809	5,809		
b	BANK CHARGES/PAYPAL FEES	202	31	171	
c	SOS ANNUAL FILING	20		20	
d	-----	0			
e	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24e	268,730	236,415	31,550	765
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	195,768	1	109,966
	2 Savings and temporary cash investments	13,453	2	86,475
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	0
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	
	9 Prepaid expenses and deferred charges	0	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 0		
	b Less: accumulated depreciation	10b 0	10c	0
	11 Investments—publicly traded securities	132,917	11	135,334
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33)	342,138	16	331,775	
Liabilities	17 Accounts payable and accrued expenses	0	17	
	18 Grants payable	0	18	
	19 Deferred revenue	989	19	2,730
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	989	26	2,730
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	0	27	
	28 Net assets with donor restrictions	0	28	
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31 Retained earnings, endowment, accumulated income, or other funds	341,149	31	329,045
	32 Total net assets or fund balances	341,149	32	329,045
33 Total liabilities and net assets/fund balances	342,138	33	331,775	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	256,626
2	Total expenses (must equal Part IX, column (A), line 25)	2	268,730
3	Revenue less expenses. Subtract line 2 from line 1	3	-12,104
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	341,149
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	329,045

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

STILLWATER VALLEY WATERSHED COUNCIL

Employer identification number

90-0641225

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ 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.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations 0
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	105,210	300,554	183,681	314,589	220,836	1,124,870
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	105,210	300,554	183,681	314,589	220,836	1,124,870
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						243,407
6 Public support. Subtract line 5 from line 4						881,463

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	105,210	300,554	183,681	314,589	220,836	1,124,870
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	364	772	2,752	3,333	6,619	13,840
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 Total support. Add lines 7 through 10						1,138,710
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	77.41%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	77.89%
16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Schedule B
(Form 990)

Schedule of Contributors

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

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

Name of the organization

STILLWATER VALLEY WATERSHED COUNCIL

Employer identification number

90-0641225

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

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

General Rule

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

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

Name of organization STILLWATER VALLEY WATERSHED COUNCIL	Employer identification number 90-0641225
---	--

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SIBANYE STILLWATER MINING COMPANY PO BOX 1330 COLUMBUS MT 59019 Foreign State or Province: _____ Foreign Country: _____	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ROCKY MOUNTAIN ELK FOUNDATION 5705 GRANT CREEK ROAD MISSOULA MT 59808 Foreign State or Province: _____ Foreign Country: _____	\$ 18,648	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	HAZ FUELS STATE OF MONTANA-DNRC 2705 SPURGIN RD MISSOULA MT 59801 Foreign State or Province: _____ Foreign Country: _____	\$ 22,084	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	MONTANA FISH, WILDLIFE & PARKS 1420 3 6TH AVENUE HELENA MT 59620 Foreign State or Province: _____ Foreign Country: _____	\$ 35,498	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	ABSAROEKEE COMMUNITY FOUNDATION PO BOX 72 ABSAROEKEE MT 59001 Foreign State or Province: _____ Foreign Country: _____	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	COLUMBUS COMMUNITY FOUNDATION PO BOX 4762 COLUMBUS MT 59019 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization STILLWATER VALLEY WATERSHED COUNCIL	Employer identification number 90-0641225
---	--

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	TROUT UNLIMITED PO BOX 21693 BILLINGS MT 59104 Foreign State or Province: _____ Foreign Country: _____	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	STILLWATER CONSERVATION DISTRICT 334 N 9TH ST COLUMBUS MT 59019 Foreign State or Province: _____ Foreign Country: _____	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	MONTANA WATERSHED COORDINATION COUNCIL 332 FULLER AVENUE HELENA MT 59601 Foreign State or Province: _____ Foreign Country: _____	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	USDA-FOREST SERVICE (RAC) 3710 FALLON STREET BOZEMAN MT 59718 Foreign State or Province: _____ Foreign Country: _____	\$ 6,579	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization STILLWATER VALLEY WATERSHED COUNCIL	Employer identification number 90-0641225
---	--

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----

Name of organization STILLWATER VALLEY WATERSHED COUNCIL	Employer identification number 90-0641225
---	--

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ _____ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- ----- For. Prov. Country		----- ----- -----
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- ----- For. Prov. Country		----- ----- -----
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- ----- For. Prov. Country		----- ----- -----
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- ----- For. Prov. Country		----- ----- -----

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

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

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

STILLWATER VALLEY WATERSHED COUNCIL

Employer identification number

90-0641225

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations **e** ☐ Solicitation of non-government grants
b ☐ Internet and email solicitations **f** ☐ Solicitation of government grants
c ☐ Phone solicitations **g** ☐ Special fundraising events
d ☐ In-person solicitations

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

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1				0	0	0
2				0	0	0
3				0	0	0
4				0	0	0
5				0	0	0
6				0	0	0
7				0	0	0
8				0	0	0
9				0	0	0
10				0	0	0
Total				0	0	0

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

Part II Fundraising Events. Complete if the organization answered "Yes" on 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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Summer Celebration (event type)	Montana Gives (event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	32,935	7,879	0	40,814
	2 Less: Contributions	10,805	7,879	0	18,684
	3 Gross income (line 1 minus line 2)	22,130	0	0	22,130
Direct Expenses	4 Cash prizes			0	0
	5 Noncash prizes			0	0
	6 Rent/facility costs	575		0	575
	7 Food and beverages	6,999		0	6,999
	8 Entertainment	1,600		0	1,600
	9 Other direct expenses	14,815	455	0	15,270
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(24,444)
	11 Net income summary. Subtract line 10 from line 3, column (d)				-2,314

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

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				0
Direct Expenses	2 Cash prizes				0
	3 Noncash prizes				0
	4 Rent/facility costs				0
	5 Other direct expenses				0
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				(0)
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				0

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ 0 and the amount of gaming revenue retained by the third party \$ 0
- c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$ 0

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ 0

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

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

STILLWATER VALLEY WATERSHED COUNCIL

Employer identification number

90-0641225

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

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

Schedule I (Form 990) 2023

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

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 COOPERATIVE WEED CONTROL PROGRAMS	100	10,283			
2 HAZARDOUS FUELS PROGRAM-Cost Rimbursement	5	66,858			
3					
4					
5					
6					
7					

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

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

STILLWATER VALLEY WATERSHED COUNCIL

Employer identification number

90-0641225

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X		875	Value on Donor Webpage
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		9,125	Value brought at Auction
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 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 Archaeological artifacts				
25 Other (.)				
26 Other (.)				
27 Other (.)				
28 Other (.)				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Electronic Filing Only

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

STILLWATER VALLEY WATERSHED COUNCIL

Employer identification number

90-0641225

Form 990, Part III, Line 4d: Program Service Expenses: 36,924, Grants and allocations: 0,

Revenue: 0 WILDLIFE HABITAT IMPROVEMENT PROGRAM (WHIP) GRANT. This is a 7 year project

(secured in 2019) and the mission encompasses treatment and monitoring of noxious weeds with

Custer-Gallatin National Forest, preventing further spread of noxious weed throughout the

Stillwater watershed. This project will enhance cooperative efforts of the US Forest Service

(USFS) along with adjacent small and large tract landowners. Why is a non-profit group

assisting the USFS in their noxious weed control efforts? The budget line item for noxious

weed control for the Custer-Gallatin National Forest has been significantly reduce in recent

years. This grant pays 100% of costs of application on USFS land. Tallies for 2023: Treated

500 acres on USFS grazing allotments, paid commercial applicators \$35,497 in 2023 and a total

of over \$113,527 to date.

Form 990, Part III, Line 4d: Program Service Expenses: 7,116, Grants and allocations: 0,

Revenue: 0 STILLWATER-ROSEBUD WATER QUALITY INITIATIVE (SRWQI) was new in Fall of 2020. SRWQI

is aimed at continuing a watershed assessment project, monitoring the health of streams and

developing geographic information system (GIS) mapping capability in the watershed. The SRWQI

involves monitoring basic water quality parameters at sites in the Stillwater-Rosebud

drainages roughly monthly over a two-year period beginning October 1, 2020. The SRWQI has

completed 5 years of water sampling. We are beginning to evaluate the data and look for

seasonal trends at each evaluation site. The data collected by this project is of a

non-regulatory nature, intended to provide some basic indication of stream health to inform

the residents of the Stillwater Valley and protect all the uses we make our streams for this

generation and those to come.

Form 990, Part IX, Line 11g: FEES FOR SERVICES; OTHER: TOTAL IN 2023 \$119,775. Fees for

Service consists of the following expenses: Contract labor: CWCP commercial applicators fees

\$29,272; HAZ FUELS drone services \$80; RATT fees to professionals to prepare and print The

Stillwater River Flood Rehabilitation River Assessment Triage Team (RATT) report \$52,145.;

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

Schedule O (Form 990) 2023

Name of the organization

Employer identification number

STILLWATER VALLEY WATERSHED COUNCIL

90-0641225

SRWQI fees to Energy Labs for water sample testing \$2,781: WHIP commercial applicator fees

\$35,497.

Form 990, Part VII, Section A, Line 1a (1),(15),(16): Compensation of treasurer of \$2,195 was

voted on by board based on what a prior accountant was charging. The treasurer recused herself

from the discussion and vote when board was determining her annual allowance. The treasurer

does substantial bookkeeping, invoicing, and budgeting. The treasurer also efiles Form 1099

MISC and 1099 NEC and is incurring out of pocket charges for performing services. Some of the

treasurer's compensation is to reimburse for such expenses. The Coordinator is compensated

\$39,333 to procure grants that align with our tax exempt mission. If a grant is awarded it is

the responsibility of the Coordinator to oversee grant compliance on our behalf. The

coordinator is also responsible for planning our fundraising events. The Coordinator has no

voting power, and no authority over management decisions. We also have an assistant

coordinator to oversee RATT and his compensation was \$4,561.

Form 990, Part VI, Section B, Line 11(a): A copy of Form 990 was presented to the board on

November 15th prior to efilng and draft copy was uploaded to the Treasurers secure portal and

all board members can be invited to the portal.

Form 990, Part VII, Section A, Line 1a (1-16): SVWC is located in a rural area of Montana and

recruiting board members can be a challenge. SVWC would like to disclose family relationships

in existence on the current board. Timothy Schaff (Chairman) family relationship with Tyrele

Schaff (Board Member). Fay Espeland (Treasurer) family relationship with Theo Yanzick (Board

Member). Tom Kircher (Board Member) is an employee of Sibanye Stillwater Mining Company in

their environmental department. Sibanye Stillwater Mining Company made a \$25,000 contribution

in 2023. Noel Keogh (Board Member) has a family relationship with Penny Keoh who on the Board

of the Nye Community Foundation (an unrelated organization) and they are a grant contributor.

The board has procedures in place to insure no conflicts of interest arise when voting or

discussing board matters.

Form 990, Part VI, Section C, Line 19: Copies of Form 990, and amended Bylaws are available on

our website. Governing Documents, Letter of Determination, Conflict of Interest Policy, and

Name of the organization

STILLWATER VALLEY WATERSHED COUNCIL

Employer identification number

90-0641225

Form 990 Schedule B-Schedule of Contributors can all be obtained by contacting our Coordinator

at svwc2010@hotmail.com.

Electronic Filing Only

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

		Cash	Noncash
1	Federated Campaigns	1	
2	Membership dues	2	8,262
3	Fundraising events	3	18,684
4	Related organizations	4	
5	Government grants (contributions)	5	71,786
6	All other contributions, gifts, grants, and similar amounts not included above:		
	DONATIONS/ABS COMMUNITY FND/SINDEY FRANK/VARIOUS	68,356	
	SMC	25,000	
	ROCKY MOUNTAIN ELK FOUNDATION	18,648	
	MEMORIALS	100	
	FMV OF NON CASH DONATION FOR FUNDRAISER		10,000
	Other contributions total	6	112,104
7	Total	7	210,836
			10,000

Part X, Lines 11 and 12 (990) - Investments - Securities

					Total:	0	132,917	135,334
Description		Check if Publicly Traded Securities?	Check if Financial Derivatives	Check if Closely-Held Equity Interests	Number of Shares/ Face Value	Value at Time of Donation	Beginning Balance Book Value Cost	Ending Balance Book Value Cost
1	CHARLES SCHWAB EQUITIES	X					132,917	135,334

Form 990 Part VIII Line 3: Invstment Income

Description	Total
1 INTEREST FIB	3,022
2 CHARLES SCHWAB-TOTAL DIVIDENDS	3,597
Total	6,619

Form 990 Sch VIII: Line 9a Gross Income Gaming

Description	Total
1 DONATED RIFFLE AND BLACKSTONE GRILL FMV	1,100
2 CASH COLLECTED FROM RAFFLE	1,840
3 50/50 RAFFLE CASH	704
Total	3,644

Form 990 Sch VIII: Line 9b Direct Expesnes

Description	Total
1 GAMING RAFFLE FMV OF RIFFLE & BLACKSTONE GRIDDLE	1,100
2 CASH PRIZE 50/50: GENERAL PUBLIC	352
3 CASH PRIZE 50/50: YOUTH ORGANIZATIN	352
Total	1,804

FORM 990 PART VIII: LN 1c: FUNDRAISING

Description	Total
1 MONTANA GIVES	7,879
2 ANNUAL FUNDRAISER SPONSORSHIPS	10,660
3 DONATIONS ANNUAL FUNDRAISER	145
Total	18,684

SCHEDULE G: PART II: DIRECT EXP: Line 9 Other Direct Exp : Column (a) Event #2

Description	Total
1 DIRECT ADVERTISING MT GIVES	
2 DIRECT LABOR MT GIVES	
Total	

SCHEDULE G: PART II: DIRECT EXP: Line 9 Other Direct Exp : Column (a) Event #2

Description	Total
1 DIRECT ADVERTISING	
2 DIRECT LABOR-LINDSEY	
3 ONLINE PAYMENT FEE	
Total	

SCHEDULE G: PART II: DIRECT EXP: Line 9 Other Direct Exp : Column (a) Event #1

Description	Total
1 SUPPLIES	256
2 COST BASIS IN AUCTION ITEMS	10,000
3 DIRECT ADVERTISING-ANNUAL BBQ	691
4 DIRECT LABOR-ANNUAL BBQ LINDSEY	2,961
5 POSTAGE-ANNUAL BBQ	907
Total	14,815

SCHEDULE G: PART II: DIRECT EXP: Line 9 Other Direct Exp : Column (a) Event #2

Description	Total
1 DIRECT LABOR-MT GIVES LINDSEY	178
2 DIRECT ADVERTISING-MT GIVES	250
3 ONLINE PAYMENT FEE-MT GIVES	27
Total	455

SCHEDULE G: PART II: REVENUE: Line 2 Less Contributions: Column (a) Event #1

Description	Total
1 ANNUAL FUNDRAISING SPONSORSHIPS	10,660
2 DONATIONS	145
Total	10,805

(Sch O (990)) - Supplemental Information

	Form	Part	Section	Line	Explanation
1	Form 990	Part IX		11g	FEES FOR SERVICES; OTHER: TOTAL IN 2023 \$119,775. Fees for Service consists of the following expenses: Contract labor: CWCP commercial applicators fees \$29,272; HAZ FUELS drone services \$80; RATT fees to professionals to prepare and print The Stillwater River Flood Rehabilitation River Assessment Triage Team (RATT) report \$52,145;; SRWQI fees to Energy Labs for water sample testing \$2,781; WHIP commercial applicator fees \$35,497.
2	Form 990	Part VII	A	1a (1),(15),(16)	Compensation of treasurer of \$2,195 was voted on by board based on what a prior accountant was charging. The treasurer recused herself from the discussion and vote when board was determining her annual allowance. The treasurer does substantial bookkeeping, invoicing, and budgeting. The treasurer also efiles Form 1099 MISC and 1099 NEC and is incurring out of pocket charges for performing services. Some of the treasurer's compensation is to reimburse for such expenses. The Coordinator is compensated \$39,333 to procure grants that align with our tax exempt mission. If a grant is awarded it is the responsibility of the Coordinator to oversee grant compliance on our behalf. The coordinator is also responsible for planning our fundraising events. The Coordinator has no voting power, and no authority over management decisions. We also have an assistant coordinator to oversee RATT and his compensation was \$4,561.
3	Form 990	Part VI	B	11(a)	A copy of Form 990 was presented to the board on November 15th prior to efilng and draft copy was uploaded to the Treasurers secure portal and all board members can be invited to the portal.

(Sch O (990)) - Supplemental Information

Form		Part	Section	Line	Explanation
4	Form 990	Part VII	A	1a (1-16)	SVWC is located in a rural area of Montana and recruiting board members can be a challenge. SVWC would like to disclose family relationships in existence on the current board. Timothy Schaff (Chairman) family relationship with Tyrele Schaff (Board Member). Fay Espeland (Treasurer) family relationship with Theo Yanzick (Board Member). Tom Kircher (Board Member) is an employee of Sibanye Stillwater Mining Company in their environmental department. Sibanye Stillwater Mining Company made a \$25,000 contribution in 2023. Noel Keogh (Board Member) has a family relationship with Penny Keoh who on the Board of the Nye Community Foundation (an unrelated organization) and they are a grant contributor. The board has procedures in place to insure no conflicts of interest arise when voting or discussing board matters.
5	Form 990	Part VI	C	19	Copies of Form 990, and amended Bylaws are available on our website. Governing Documents, Letter of Determination, Conflict of Interest Policy, and Form 990 Schedule B-Schedule of Contributors can all be obtained by contacting our Coordinator at svwc2010@hotmail.com.
6	Form 990				