2019 Exempt Org. Return prepared for:

# MONTANA POST SECONDARY EDUCATIONAL OPPORTUNITIES COUNCIL PO BOX 7548 MISSOULA, MT 59807

NICHOLS STEINHOFF CPAS LLC 925 OILFIELD AVE STE 1 SHELBY, MT 59474

Form	99 <b>0</b>
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(Rev. January 2020)

Department of the Treasury Internal Revenue Service

# **Return of Organization Exempt From Income Tax**

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

Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

OMB No. 1545-0047

2019

Α	For the 2	2019 calen	dar year, or tax year beginı	ning	, 20 <sup>-</sup>	19, and endir	ıg		,		
В	Check if ap	plicable:	C					D Employ	er identifio	ation number	
	Addres	ss change	MONTANA POST SECO	ONDARY EDUC	ATIONAL			81-	04582	18	
	Name	change	OPPORTUNITIES COU					E Telepho			
	Initial	-	PO BOX 7548					(10)	<li>ה)</li>	1-3531	
			MISSOULA, MT 5980	)7				(40)	0) 55	1-3331	
		urn/terminated							Å		
	Ameno	ded return						G Gross re			301.
	Applic	ation pending	<b>F</b> Name and address of principal	officer:				s a group retur		105	X <sub>No</sub>
			SAME AS C ABOVE				H(b) Are a If "No	III subordinates )," attach a list.	included?	uctions) Yes	No
I	Tax-exer	npt status:	X 501(c)(3) 501(c) (	) < (insert no	o.) 4947(a)(1)	) or 527		,	(	,	
J	Websi	te:► WW	W.MONTANACOLLEGES	.COM			H(c) Group	p exemption nu	umber 🕨		
Κ	Form of	organization:	Corporation Trust		er►	L Year of format	ion:	Mis	State of leg	al domicile:	
Pa		Summar			-						
	1 Bri	iefly descri	be the organization's mission	on or most signifi	cant activities:			)			
					,	<u>SEE SCRE</u>		/			
Governance											
nar											
ver	2 Ch	eck this bo	ox ► if the organization	discontinued its	operations or di	isposed of m	ore than	25% of its	net asse		
g			iting members of the govern						3		7
ంర			dependent voting members						4		0
ies			of individuals employed in						5		1
Activities &			of volunteers (estimate if r						6		0
Act	<b>7a</b> To	tal unrelate	ed business revenue from F	Part VIII, column	(C), line 12				7a		0.
	b Ne	t unrelated	l business taxable income f	rom Form 990-T,	line 39				7b		0.
								Prior Year		Current Ye	ear
-	<b>8</b> Co	ntributions	and grants (Part VIII, line	1h)						54	,000.
Jue			vice revenue (Part VIII, line	•							,272.
Revenue			ncome (Part VIII, column (A							200	29.
æ			e (Part VIII, column (A), lin								
			e – add lines 8 through 11							219	,301.
			imilar amounts paid (Part I)								
			to or for members (Part IX								
		•	er compensation, employee		•					67	,243.
es	10 D									07	,243.
sue	Iba Pr		fundraising fees (Part IX, c				·	_	_		_
Expenses	<b>b</b> To	tal fundrais	sing expenses (Part IX, colu	umn (D), line 25)	•						
ш	17 Ot	her expens	es (Part IX, column (A), lin	es 11a-11d, 11f-	24e)					113	,109.
	<b>18</b> To	tal expense	es. Add lines 13-17 (must e	qual Part IX, col	umn (A), line 25	)				180	,352.
	<b>19</b> Re	venue less	expenses. Subtract line 18	3 from line 12							,949.
۶ ق و			•					ing of Curren	t Year	End of Ye	
Net Assets - Fund Balanc	<b>20</b> To	tal assets	(Part X, line 16)					45,7			,009.
A Bal	<b>21</b> To		s (Part X, line 26)					1,1			,432.
det	22 Ne	t accets or	fund balances. Subtract lir	na 21 from lina 20	า						
			8 8		J		•	44,6	020.	03	,577.
		Signatur									
Unde	er penalties plete. Decla	of perjury, I de ration of prepa	eclare that I have examined this return rer (other than officer) is based on a	n, including accompan all information of which	iying schedules and st preparer has any kno	atements, and to wledge.	the best of	my knowledge	and belief,	it is true, correct	, and
						-					
<b>C</b> 1.		Signatu	re of officer	CLIENT C	СОРУ			Date			
Siq He	jn ro			Prepare	d By						
пе	re		LEARY print name and title	chols Steinho			EXEC	CUTIVE I	DIREC.	POR	
		51	print hame and the			Det-				FINI	
		51 1		Preparer's signature		Date		Check		ΓIN	
Ра		JOHN F	•		- / -	PA		self-employe	ed P	01031457	
Pre	eparer	Firm's name	▶ <u>NICHOLS STEIN</u>	HOFF CPAS	LLC						
Us	e Only	Firm's addre	ess • 925 OILFIELD	AVE STE 1				Firm's EIN	<u>83-2</u>	2024565	
			SHELBY, MT 59	474				Phone no.	(406)		28
May	y the IRS	discuss th	is return with the preparer		ee instructions)					X Yes	No
_			eduction Act Notice, see th	•	•		EA0101L 01	1/21/20		Form <b>99</b>	(2019)

Forn	n 990 (2019) MONTANA POST SECONDARY EDUCATIONAL	81-0458218	Page <b>2</b>
Pa			37
1	Check if Schedule O contains a response or note to any line in this Part III		Х
1			
	SEE_SCHEDULE_O		
2	Did the organization undertake any significant program services during the year which were not listed on the pr	ior	
	Form 990 or 990-EZ?		X 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 se	ervices? Yes	X No
	If "Yes," describe these changes on Schedule O.		
4		vices, as measured by e	xpenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocatio and revenue, if any, for each program service reported.	ns to others, the total ex	penses,
4 a	a (Code: ) (Expenses \$ 83,523. including grants of \$ ) (	Revenue \$	)
	SEE SCHEDULE 0		
	b (Code:) (Expenses \$48,661. including grants of \$) ( A SUMMER CONFERENCE IS HELD TO PROVIDE PROFESSIONAL DEVELOPMENT COLLEGE ADMISSIONS AND NEW STUDENT SERVICES PROFESSIONSALS TO CC TOGETHER TO HELP STUDENTS.		
40	c (Code:) (Expenses \$13,069. including grants of \$) ( MPSEOC OFFERS A STATEWIDE ANNUAL COUNSELOR UPDATE HOSTED AT NINE	Revenue \$ MONTANA SITES.	  ) ) THIS
	EVENT IS DESIGNED TO HELP ALL MONTANA HIGH SCHOOL COUNSELORS LEA HIGHER EDUCATION EACH YEAR (INCLUDING MONTANA COLLEGE AND UNIERS FINANCIAL AID, APPLICATION DEADLINES, SCHOLARSHIP DEADLINES, COL WEEK, STATEWIDE EVENTS, ETC.)	RN WHAT IS NEW ITY UPDATES,	IN
	d Other program services (Describe on Schedule O.) SEE SCHEDULE O (Expenses \$ 6,628. including grants of \$ ) (Revenue \$ e Total program service expenses ► 151,881.	:	)

ra		Checklist of Required Schedules		Yes	No
1		ne organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete nedule A.	1	X	NO
2	ls th	ne organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		Х
3	Did for p	the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates public office? If 'Yes,' complete Schedule C, Part I	3		Х
4	Sec in e	tion 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election ffect during the tax year? If 'Yes,' complete Schedule C, Part II	4		Х
5	ls th asse	ne organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, essments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III	5		Х
6	to p	the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right rovide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, t I</i>	6		Х
7	Did envi	the organization receive or hold a conservation easement, including easements to preserve open space, the ironment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i>	7		Х
8	Did <i>con</i>	the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' aplete Schedule D, Part III.	8		Х
9	for a	the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation vices? If 'Yes,' complete Schedule D, Part IV	9		Х
10	Did or ir	the organization, directly or through a related organization, hold assets in donor-restricted endowments n quasi endowments? If 'Yes,' complete Schedule D, Part V.	10		Х
11	lf th or X	e organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, ( as applicable.			
i	a Did D, F	the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule</i> Part VI	11 a	Х	
l		the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total ets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.	11 b		Х
	c Did asse	the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total ets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII</i>	11 c		Х
	<b>d</b> Did in P	the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported Part X, line 16? If 'Yes,' complete Schedule D, Part IX	11 d		Х
	e Did	the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11 e	Х	
	the	the organization's separate or consolidated financial statements for the tax year include a footnote that addresses organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	11 f		Х
12	a Did Sch	the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete redule D, Parts XI and XII	12a		Х
I		the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	ls th	ne organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13		Х
14	<b>a</b> Did	the organization maintain an office, employees, or agents outside of the United States?	14a		Х
I	busi	the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, ness, investment, and program service activities outside the United States, or aggregate foreign investments valued 100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.	14b		Х
15	Did fore	the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any ign organization? If 'Yes,' complete Schedule F, Parts II and IV.	15		Х
16	Did or fo	the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV	16		Х
17	Did colu	the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, Imn (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)	17		Х
18	Did line:	the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, s 1c and 8a? If 'Yes,' complete Schedule G, Part II	18		Х
19		the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,'	19		Х
20a		the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20a		Х
ł	<b>)</b> If 'Y	'es' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did dom	the organization report more than \$5,000 of grants or other assistance to any domestic organization or nestic government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	21		Х
BAA	1	TEEA0103L 07/31/19	Form	990	(2019)

Part IV Che		Chec	klist of Red	quired	Schedules	
	Form 990 (2	2019)	MONTANA	POST	SECONDARY	EDUCATIONA

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 Form 990 (2019)
 MONTANA
 POST
 SECONDARY
 EDUCATIONAL

 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? If 'Yes,' complete Schedule I, Parts I and III	22		Х
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		Х
24 a	a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No, 'go to line 25a	24a		Х
ł	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		
C	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25 a	a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a		Х
ł	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.	25b		Х
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		Х
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		Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i> 'Yes,' complete Schedule L, Part IV	28a		Х
ł	A family member of any individual described in line 28a? If 'Yes,' complete Schedule L, Part IV.	28b		Х
C	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If Yes,' complete Schedule L, Part IV.	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	29		Х
	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? If 'Yes,' complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I	33		Х
	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
	a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
ł	<b>b</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		
	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	36		Х
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		Х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	38	Х	
Pai	rt V Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V			
			Yes	· No
	a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable       1 a       0         b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable       1 b       0			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
RAA	(gambling) winnings to prize winners?	1c	<b>990</b> (	(2010)

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Form 990 (2019) MONTANA POST SECONDARY EDUCATIONAL 81-04	58218		Ρ	age <b>5</b>
Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
	_	,	Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax State- ments, filed for the calendar year ending with or within the year covered by this return <b>2a</b>	1			
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	Х	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	· · · · · [	3a		Х
<b>b</b> If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule 0	· · · · · L	3 b		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		Х
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).	_			37
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5 a		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5 b		Х
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		5 c		
<b>6 a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organizatio solicit any contributions that were not tax deductible as charitable contributions?	n 	6 a		Х
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6 b		
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?		7 a		Х
<b>b</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?		7 c		Х
d If 'Yes,' indicate the number of Forms 8282 filed during the year 7 d				
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7 e		Х
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7 f		Х
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7 g		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7 h		
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?	· · · · · L	8		
9 Sponsoring organizations maintaining donor advised funds.	_			
a Did the sponsoring organization make any taxable distributions under section 4966?		9 a		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	· · · · ·	9 b		
10 Section 501(c)(7) organizations. Enter:				
a Initiation fees and capital contributions included on Part VIII, line 12 10a				
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <b>10b</b>				
11 Section 501(c)(12) organizations. Enter:         a Gross income from members or shareholders.				
b Gross income from other sources (Do not net amounts due or paid to other sources				
against amounts due or received from them.)				
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	1	12a		
<b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year <b>12b</b>				
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?	· · · · · [1	13a		
Note: See the instructions for additional information the organization must report on Schedule O.				
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans				
c Enter the amount of reserves on hand				37
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a		Х
<b>b</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?		15		Х
	F	16		Х
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		Λ

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Par	<b>t VI</b> Governance, Management, and Disclosure For each 'Yes' response to lines 2 through a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or	7b below, changes	and on	for
	Schedule O. See instructions.	0		
	Check if Schedule O contains a response or note to any line in this Part VI.	<u></u>		Х
Sec	tion A. Governing Body and Management			
1 a	Enter the number of voting members of the governing body at the end of the tax year <b>1 a</b> 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.	7	Yes	No
b	Enter the number of voting members included on line 1a, above, who are independent <b>1b</b>			
	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		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?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7 a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	1	Х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7k	<b>)</b>	Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	n X	
	Each committee with authority to act on behalf of the governing body?	8k	)	Х
	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? <i>If 'Yes,' provide the names and addresses on Schedule Q</i>			Х
Sec	tion B. Policies (This Section B requests information about policies not required by the Interr	al Reven	1	· · ·
			Yes	-
	Did the organization have local chapters, branches, or affiliates?	10a	<u> </u>	Х
	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?	10k		
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		n X	
	Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULI			V
	Did the organization have a written conflict of interest policy? If 'No,' go to line 13	12a	í	X
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12k	)	<u> </u>
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done.			<u> </u>
13	Did the organization have a written whistleblower policy?		X	──
14 15	Did the organization have a written document retention and destruction policy?	14		
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official. SEE SCHEDULE. O.	15	n X	
	Other officers or key employees of the organization.		-	X
, U	If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		,	
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	<u> </u>	X
L.	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its	102		
D	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?	16k	<u> </u>	
	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ► NONE			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Secaraliable for public inspection. Indicate how you made these available. Check all that apply.		(3)s or	ıly)
	Own website     Another's website     X     Upon request     Other (explain on Schedule)	0)		
	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements being b	ts available to		
20	State the name, address, and telephone number of the person who possesses the organization's books and records			

AMY M. LEARY P.O. BOX 7548 MISSOULA MT 59807 (406) 531-3531

Form 990 (2019) MONTANA POST SECONDARY EDUCATIONAL	81-0458218	Page 7
Part VII Compensation of Officers, Directors, Trustees, Key Employees, Hig Independent Contractors	Ihest Compensated Employee	es, and
Check if Schedule O contains a response or note to any line in this Part VII	· · · · · · · · · · · · · · · · · · ·	
Section A. Officers, Directors, Trustees, Key Employees, and Highest Comp	ensated Employees	
<b>1</b> a Complete this table for all persons required to be listed. Report compensation for the calendar year e organization's tax year.	anding with or within the	
• List all of the organization's <b>current</b> officers, directors, trustees (whether individuals or orga compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.	anizations), regardless of amount of	

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

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

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

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

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

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

				(C)	)					
(A) Name and title	(B) Average hours per	Pos thar is	s both dire	an o ector/	ot che unles officer /truste			<b>(D)</b> Reportable compensation from the organization	<b>(E)</b> Reportable compensation from related organizations	<b>(F)</b> Estimated amount of other
	week (list any hours for related organiza- tions below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC)	(W-2/1099-MISC)	compensation from the organization and related organizations
(1) LAURIE RODRIGUEZ	0							0	0	0
DIRECTOR (2) DENISE OSTBERG	0	Х						0.	0.	0.
DIRECTOR	0	х						0.	0.	0.
(3) AMY LEARY	40									
EXECUTIVE DIREC	0	Х						0.	0.	0.
(4) JOEY DITONNO	0									
DIRECTOR	0	Х						0.	0.	0.
	00			Х				0.	0.	0.
(6) MIKE OUERT	0			Λ				0.	0.	0.
VICE PRESIDENT	0	•		Х				0.	0.	0.
(7) EMILY FERGUSON-STEGER	0							_	_	
PAST PRESIDENT	0			Х				0.	0.	0.
(8) AUSTIN MAPSTON		-						0	0	0
PRESIDENT (9)	0			Х				0.	0.	0.
<u>(10)</u>										
(11)										
(12)										
(13)										
(14)										
ВАА	TEEA0	107L	07/31/	/19						Form <b>990</b> (2019)

# Form 990 (2019) MONTANA POST SECONDARY EDUCATIONAL

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Par	t VII Section A. Officers, Directors, Tru	stees, l	Key l	Em	plo	yee	es, a	anc	d Highest Corr	pensated Emp	loyees (continued)
		(B)			(C	•					
	(A) Name and title	Average hours per week	box,	unles	s per	rson	than o is both pr/trust	n an tee)	(D) Reportable compensation from	(E) Reportable compensation from	(F) Estimated amount of other
		(list any hours	Indiv or di	Instit	Officer	Key	Highe	Former	the organization (W-2/1099-MISC)	related organizations (W-2/1099-MISC)	compensation from the organization and related
		for related organiza	Individual trustee or director	nstitutional trustee	ğ	Key employee	Highest compensated employee	ler			organizations
		- tions below dotted	truste	al trus		)yee	mpen				
		line)	ЗĞ	(tec			sated				
(15)											
(16)											
(17)											
(18)											
(19)											
(20)											
(21)											
(22)											
(23)											
(24)											
(25)											
	Subtotal								0.	0.	0.
	Total from continuation sheets to Part VII, Section							▶	0.	0.	0.
	Total (add lines 1b and 1c).							ved	0. more than \$100.00	0. 0 of reportable comp	0.
	from the organization <b>b</b> 0										
											Yes No
3	Did the organization list any <b>former</b> officer, direct on line 1a? If 'Yes,' complete Schedule J for such										. <b>3</b> X
4	For any individual listed on line 1a, is the sum of the organization and related organizations greater	reportab	le con	nper	nsat	tion	and	oth	er compensation	from	
	the organization and related organizations greater such individual	r than \$1	50,00	0?/	'f 'Y	'es,'	com	nple:	te Schedule J for		. <b>4</b> X
5	Did any person listed on line 1a receive or accrue	compen	satior	ņ fro	m a	any	unre	late	d organization or	individual	
_	for services rendered to the organization? If 'Yes, ion B. Independent Contractors	' comple	te Sci	hedi	ile .	J toi	r suc	h p	erson		. <b>5</b> X
	Complete this table for your five highest compens	ated inde	epend	lent	con	trac	tors	tha	t received more the	nan \$100,000 of	
	compensation from the organization. Report compens		the ca	liena	lar y	ear	enair	ng w	(B)		(C)
	(A) Name and business addre	ess							Description of	of services	Compensation
2	Total number of independent contractors (including bi	ut not limi	ited to	thos	se li	sted	abov	ve) v	who received more	than	
-	\$100,000 of compensation from the organization				,			- /		-	

# Form 990 (2019) MONTANA POST SECONDARY EDUCATIONAL

### Part VIII Statement of Revenue

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

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 $\square$ 

							(A) Total revenue	<b>(B)</b> Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
nts nts		a Federated campaig			-					
Contributions, Gifts, Grants and Other Similar Amounts		<b>b</b> Membership dues.								
s, ( Am		c Fundraising events			1 c					
Gift Iar		d Related organization			1 d					
imi		e Government grants (con			1 e					
tior sr S		f All other contributions, e similar amounts not inc			1 f	E4 000				
ibu the		a Noncash contributions in				54,000	<u>-</u>			
d O		lines 1a-1f								
		h Total. Add lines 1a	-1f				▶ 54,000.			
Program Service Revenue	-					Business Code				
eve		<u>a MT_TOUR</u>					143,191.	143,191.		
еŖ		b <u>SUMMER</u> CONFI	<u>ERE</u>	<u>NCE</u>			8,459.	8,459.		
vic		<u>C MT GUIDE</u>					7,394.	7,394.		
Sel		d <u>MT COUNSELO</u>	R_U	IPDATE			5,510.	5,510.		
am		e <u>OTHER</u>					718.	718.		
.ogr		f All other program s					-			
đ		g Total. Add lines 2a					▶ 165,272.			
	3	Investment income ( other similar amou	(inclunts)	uding divid	ends,	interest, and	▶ 29.			20
	4	Income from inves								29.
	5	Royalties			•		•			
	Ũ			(i) F		(ii) Personal				
	6	a Gross rents	6a				-			
		<b>b</b> Less: rental expenses	6b							
		c Rental income or (loss)	6c							
		d Net rental income					•			
		<b>a</b> Gross amount from		(i) Seci		(ii) Other				
	1	sales of assets	7-				-			
		other than inventory b Less: cost or other basis	7a				-			
		and sales expenses	7b							
		<b>c</b> Gain or (loss)	7c							
		<b>d</b> Net gain or (loss).					•			
anı	8	a Gross income from fund (not including \$	raisir	ng events						
Other Rever		of contributions reported	d on l	line 1c).	_					
Re		See Part IV, line 18			8	a				
ler		b Less: direct expension	ses.		8	b	-			
đ		c Net income or (los	s) fr	om fundra	aising	events	•			
-	9	a Gross income from gam See Part IV, line 19	ing a	ctivities.	9	a				
		<b>b</b> Less: direct expense			9	b				
		c Net income or (los			ng acti	vities	<u>۲</u>			
	10	a Gross sales of inventory returns and allowances	, less	S	10	Da				
		<b>b</b> Less: cost of goods	s sol	ld		)b				
		c Net income or (los			of inv	entory	•			
S				-		Business Code				
Miscelianeous Revenue	11	а								
	11	b								
		c								
SC Re		d All other revenue.			<u> </u>					
Σ		e Total. Add lines 11	a-11	1d			•			
	12	Total revenue. See	e ins	tructions.			▶ 219,301.	165,272.	0	. 29.

Form 990 (20	019)	MONTANA	POST	SECONDARY	EDUCATIONAL
	~				

Form 990 (2019) MONTANA POST SECONDA Part IX Statement of Functional Expension			81-0458	218 Page 10
Section 501(c)(3) and 501(c)(4) organizations must con		her organizations must co	omplete column (A)	
Check if Schedule O contains a r				·····
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	<b>(B)</b> Program service expenses	(C) Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and for- eign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0
6 Compensation not included above to disgualified persons (as defined under	0.	0.	0.	0
section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0
7 Other salaries and wages	59,120.	44,340.	14,780.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,079.	2,310.	769.	
9 Other employee benefits				
10 Payroll taxes	5,044.	3,784.	1,260.	
11 Fees for services (nonemployees): a Management				
<b>b</b> Legal	185.	93.	92.	
<b>c</b> Accounting	1,066.	533.	533.	
<b>d</b> Lobbying	,			
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
<ul> <li>g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule 0.)</li> <li>Advertising and promotion</li> </ul>	2,170.	1,085.	1,085.	
<b>13</b> Office expenses	15,014.	14,212.	802.	
14 Information technology	10/0111	11/0101		
<b>15</b> Royalties				
<b>16</b> Occupancy	5,998.	2,999.	2,999.	
17 Travel	32,487.	29,962.	2,525.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials		237302.		
19       Conferences, conventions, and meetings         20       Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
<b>23</b> Insurance				
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 MISCELLANEOUS	18,434.	18,206.	228.	
b PRINTING_AND_PUBLICATIONS	16,173.	16,173.	220.	
c POSTAGE AND SHIPPING	6,402.	6,402.		
d <u>SET-UP</u>	3,779.	3,779.		
e All other expenses.	11,401.	8,003.	3,398.	
25 Total functional expenses. Add lines 1 through 24e	180,352.	151,881.	28,471.	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► if following SOP 98-2 (ASC 958-720)	,		.,	
BΔΔ				Form <b>000</b> (2010)

# Form 990 (2019) MONTANA POST SECONDARY EDUCATIONAL Part X Balance Sheet

rt X	Balance Sheet					
	Check if Schedule O contains a response or note to	o any line in	this Part X			
				<b>(A)</b> Beginning of year		<b>(B)</b> End of year
1	Cash – non-interest-bearing			18,148.	1	58,615.
2	Savings and temporary cash investments				2	27,394.
3	Pledges and grants receivable, net				3	,
4	Accounts receivable, net				4	
5	Loans and other receivables from any current or form trustee, key employee, creator or founder, substantial controlled entity or family member of any of these per	er officer, dir I contributor, rsons	ector, or 35%		5	
6	Loans and other receivables from other disqualified p	ersons (as de	efined under			
					6	
7	Notes and loans receivable, net				7	
8	Inventories for sale or use				8	
9	Prepaid expenses and deferred charges				9	
		1 1				
	•				10 c	
			, i i i i i i i i i i i i i i i i i i i		-	
			ľ	45 766	-	86,009.
				10,700.		00,005.
17	Accounts payable and accrued expenses			1,138.	17	2,427.
18	Grants payable			·	18	•
					-	
					-	
					21	
	kev employee, creator or founder, substantial contribution	utor. or 35%			22	
23	Secured mortgages and notes payable to unrelated th	nird parties			23	
24	Unsecured notes and loans payable to unrelated third	I parties			24	
25	Other liabilities (including federal income tax, payable and other liabilities not included on lines 17-24). Com	es to related f plete Part X	third parties, of Schedule D.		25	5.
26	Total liabilities. Add lines 17 through 25			1,138.	26	2,432.
	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.	e► X				
27	Net assets without donor restrictions			44,628.	27	83,577.
28	Net assets with donor restrictions				28	
	Organizations that do not follow FASB ASC 958, che and complete lines 29 through 33.	eck here ►				
29	Capital stock or trust principal, or current funds				29	
30	Paid-in or capital surplus, or land, building, or equipm	nent fund			30	
31	Retained earnings, endowment, accumulated income,	, or other fun	ds		31	
			-			
32	Total net assets or fund balances			44,628.	32	83,577.
	1 2 3 4 5 6 7 8 9 10 a b 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	Check if Schedule O contains a response or note to         1       Cash – non-interest-bearing.         2       Savings and temporary cash investments.         3       Pledges and grants receivable, net.         4       Accounts receivable, net.         5       Loans and other receivables from any current or form trustee, key employee, creator or founder, substantia controlled entity or family member of any of these pe         6       Loans and other receivables from other disqualified p section 4958(f)(1)), and persons described in section         7       Notes and loans receivable, net.         8       Inventories for sale or use.         9       Prepaid expenses and deferred charges.         10a       Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.         b       Less: accumulated depreciation.         11       Investments – publicly traded securities.         12       Investments – other securities. See Part IV, line 11.         13       Investments – program-related. See Part IV, line 11.         14       Intangible assets.         15       Other assets. See Part IV, line 11.         16       Total assets. Add lines 1 through 15 (must equal line         17       Accounts payable and accrued expenses.         18       Grants payable.         19       De	Check if Schedule O contains a response or note to any line in 1         1       Cash - non-interest-bearing.         2       Savings and temporary cash investments.         3       Pledges and grants receivable, net.         4       Accounts receivable, net.         5       Loans and other receivables from any current or former officer, dir trustee, key employee, creator or founder, substantial contributor, controlled entity or family member of any of these persons.         6       Loans and other receivables from other disqualified persons (as de section 4958(f)(1)), and persons described in section 4958(c)(3)(B         7       Notes and loans receivable, net.         8       Inventories for sale or use.         9       Prepaid expenses and deferred charges.         10a       Loans         11       Investments – publicly traded securities.         12       Investments – publicly traded securities.         13       Investments – program-related. See Part IV, line 11.         14       Intangible assets.         15       Other assets. See Part IV, line 11.         14       Intage ayable and accrued expenses.         15       Other assets. See Part IV, line 11.         16       Total assets. Add lines 1 through 15 (must equal line 33).         17       Accounts payable and accrued expenses.         18 <td>Check if Schedule O contains a response or note to any line in this Part X         1       Cash - non-interest-bearing.         2       Savings and temporary cash investments.         3       Pledges and grants receivable, net.         4       Accounts receivable, net.         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.         6       Loans and other receivables from other disgualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)         7       Notes and loans receivable, net.         8       Inventories for sale or use.         9       Prepaid expenses and deferred charges.         10a       3, 649.         10 Less: accumulated depreciation.       10a         11       Investments – publicly traded securities.         12       Investments – other securities. See Part IV, line 11.         13       Investments – program-related. See Part IV, line 11.         14       Intangible assets.         15       Other assets. Add lines 1 through 15 (must equal line 33).         17       Accounts payable and accrued expenses.         18       Grants payable.         19       Deferred revenue.</td> <td>Check if Schedule O contains a response or note to any line in this Part X       Beginning GY ear         1       Cash – non-interest-bearing.       18,148.         2       Savings and temporary cash investments.       27, 618.         3       Pledges and grants receivable, net.       27, 618.         4       Accounts receivable, net.       27, 618.         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.       3         6       Loans and other receivable, net</td> <td>Check if Schedule O contains a response or note to any line in this Part X       Beginning of year         1       Cash — non-interest-bearing.       18,148.       1         2       Savings and temporary cash investments.       27,618.       2         3       Accounts receivable, net.       4         4       Cash 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.       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)(8)       6         7       Notes and loans receivable, net.       7         8       9       Prepaid expenses and deferred charges.       9         10a       3, 649.       10c         11       Inventories for sale or use.       10b       3, 649.         12       Investments – publicly traded securities.       11       12         13       Investments – program-related. See Part IV, line 11.       12       13         14       Intrangible assets.       14       13         14       Intrangible assets.       14       13         15       If the assets.       14       13         16       To</td>	Check if Schedule O contains a response or note to any line in this Part X         1       Cash - non-interest-bearing.         2       Savings and temporary cash investments.         3       Pledges and grants receivable, net.         4       Accounts receivable, net.         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.         6       Loans and other receivables from other disgualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)         7       Notes and loans receivable, net.         8       Inventories for sale or use.         9       Prepaid expenses and deferred charges.         10a       3, 649.         10 Less: accumulated depreciation.       10a         11       Investments – publicly traded securities.         12       Investments – other securities. See Part IV, line 11.         13       Investments – program-related. See Part IV, line 11.         14       Intangible assets.         15       Other assets. Add lines 1 through 15 (must equal line 33).         17       Accounts payable and accrued expenses.         18       Grants payable.         19       Deferred revenue.	Check if Schedule O contains a response or note to any line in this Part X       Beginning GY ear         1       Cash – non-interest-bearing.       18,148.         2       Savings and temporary cash investments.       27, 618.         3       Pledges and grants receivable, net.       27, 618.         4       Accounts receivable, net.       27, 618.         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.       3         6       Loans and other receivable, net	Check if Schedule O contains a response or note to any line in this Part X       Beginning of year         1       Cash — non-interest-bearing.       18,148.       1         2       Savings and temporary cash investments.       27,618.       2         3       Accounts receivable, net.       4         4       Cash 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.       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)(8)       6         7       Notes and loans receivable, net.       7         8       9       Prepaid expenses and deferred charges.       9         10a       3, 649.       10c         11       Inventories for sale or use.       10b       3, 649.         12       Investments – publicly traded securities.       11       12         13       Investments – program-related. See Part IV, line 11.       12       13         14       Intrangible assets.       14       13         14       Intrangible assets.       14       13         15       If the assets.       14       13         16       To

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Form 990 (2019)

Form	1 990 (2019) MONTANA POST SECONDARY EDUCATIONAL 81-	0458218		Pa	ge <b>12</b>
Par	t XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI.				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	21	9,3	01.
2	Total expenses (must equal Part IX, column (A), line 25).	2	18	30,3	52.
3	Revenue less expenses. Subtract line 2 from line 1	3			949.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4			528.
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			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
-	column (B))	10	5	33,5	577.
Par	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990: X Cash Accrual Other				
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain				
	in Schedule O.				
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or review	ed on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
Ł	Were the organization's financial statements audited by an independent accountant?		2 b		Х
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate	ate			
	basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis				
C	: If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit review, or compilation of its financial statements and selection of an independent accountant?	,	2 c		
	If the organization changed either its oversight process or selection process during the tax year, explain		20		
	on Schedule O.				
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single		_		v
	Audit Act and OMB Circular A-133?		3a		Х
k	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits?				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3 b	000	0010
BAA	IEEAUTZL UTZTZU		Form	990 (	∠019)

SCHEDULE A (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service		Public Charity Status and Public Support         Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.         ► Attach to Form 990 or Form 990-EZ.         ► Go to www.irs.gov/Form990 for instructions and the latest information	OMB No. 1545-0047					
Name		ONTANA POST SECONDARY EDUCATIONAL	Employer identifica					
Par		PPORTUNITIES COUNCIL r Public Charity Status (All organizations must complete this part.)	81-045821					
-		a private foundation because it is: (For lines 1 through 12, check only one box.)						
1	Ĕ-	vention of churches, or association of churches described in section 170(b)(1)(A)(i).						
2		ibed in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)						
3	A hospital or	a cooperative hospital service organization described in section 170(b)(1)(A)(iii).						
4	A medical res	earch organization operated in conjunction with a hospital described in section 17	<b>′0(b)(1)(A)(iii)</b> . E	nter the hospital's				
	name, city, a	nd state:						
5	An organizati section 170(b	on operated for the benefit of a college or university owned or operated by a gover <b>b)(1)(A)(iv).</b> (Complete Part II.)	rnmental unit de	escribed in				
6	A federal, sta	te, or local government or governmental unit described in section 170(b)(1)(A)(v).						
7	An organizatio	n that normally receives a substantial part of its support from a governmental unit or fror 0(b)(1)(A)(vi). (Complete Part II.)	m the general put	olic described				
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	a land-grant colle	ge				
	-	r a non-land-grant college of agriculture (see instructions). Enter the name, city, and stat	te of the college o	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 organizati	on organized and operated exclusively to test for public safety. See section 509(a)	(4).					
12	or more publi	on organized and operated exclusively for the benefit of, to perform the functions of supported organizations described in <b>section 509(a)(1)</b> or <b>section 509(a)(2).</b> Seough 12d that describes the type of supporting organization and complete lines 12e	e section 509(a)	ut the purposes of one <b>)(3).</b> Check the box in				
а	Type I. A supp organization(s)	orting organization operated, supervised, or controlled by its supported organization(s), t ) the power to regularly appoint or elect a majority of the directors or trustees of the supp	ypically by giving porting organization	the supported on. <b>You must</b>				

organizatio	n(s) the	power to	regulariy	/ apj
complete	Part IV.	Sections	s A and	В.

**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. b

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. С

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. d

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally е integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations f 

,	<b>g</b> 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?		(iv) Is the organization listed in your governing document?		(iv) Is the organization listed in your governing document?		(iv) Is the organization listed in your governing document?		(iv) Is the organization liste in your governin document?		(iv) Is the organization listed in your governing document?		(iv) Is the organization listed in your governing document?		(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																						
<u>(</u> A)																										
<u>(B)</u>																										
<u>(</u> C)																										
<u>(</u> D)																										
(E)																										
Total																										

Schedule A (Form 990 or 990-EZ) 2019	MONTANA I	POST	SECONDARY	EDUCATIONAL	

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

Cale begi	ndar year (or fiscal year nning in) ►	<b>(a)</b> 2015	<b>(b)</b> 2016	<b>(c)</b> 2017	<b>(d)</b> 2018	<b>(e)</b> 2019	<b>(f)</b> Total	
1	Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')							
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf							
3	The value of services or facilities furnished by a governmental unit to the organization without charge							
4	Total. Add lines 1 through 3							
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)							
6	Public support. Subtract line 5 from line 4							
Sec	tion B. Total Support		-	-	-			
	ndar year (or fiscal year nning in) ►	<b>(a)</b> 2015	<b>(b)</b> 2016	<b>(c)</b> 2017	<b>(d)</b> 2018	<b>(e)</b> 2019	<b>(f)</b> Total	
7	Amounts from line 4							
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources							
9	Net income from unrelated business activities, whether or not the business is regularly carried on							
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)							
11	Total support. Add lines 7 through 10							
12	Gross receipts from related activ	vities, etc. (see in	structions)			12		
13	First five years. If the Form 990 is organization, check this box and						►	
	tion C. Computation of Pul							
	Public support percentage for 20	•	.,				%	
	Public support percentage from					L	%	
16a	6a 33-1/3% support test-2019. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization►							
b	<b>b</b> 33-1/3% support test–2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization							
17a	a 10%-facts-and-circumstances test–2019. 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 ►							
	10%-facts-and-circumstances te or more, and if the organization organization meets the 'facts-an	meets the 'facts- d-circumstances'	and-circumstance test. The organiz	es' test, check this ation qualifies as	box and stop he a publicly suppor	re. Explain in Part ted organization	VI how the►	
18	Private foundation. If the organized	zation did not che	eck a box on line	13, 16a, 16b, 17a	, or 1/b, check th	is box and see ins	structions ►	
BAA					Sc	hedule A (Form 99	0 or 990-EZ) 2019	

Schedule A (Form 990 or 990-EZ) 2019

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#### Schedule A (Form 990 or 990-EZ) 2019 MONTANA POST SECONDARY EDUCATIONAL

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

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

#### Section A. Public Support (c) 2017 Calendar year (or fiscal year beginning in) > (a) 2015 (b) 2016 (d) 2018 (e) 2019 (f) Total Gifts, grants, contributions, 1 and membership fees received. (Do not include any 'unusual grants.')... 39,000 23,000 37,165 41,000 54,000 194,165. 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose... 120,650 125,379 159,850 135,699 165,272 706<u>,850.</u> 3 Gross receipts from activities that are not an unrelated trade or business under section 513. 0. Tax revenues levied for the organization's benefit and either paid to or expended on 0. its behalf.... The value of services or facilities furnished by a governmental unit to the organization without charge ... 0. 6 Total. Add lines 1 through 5... 159,650 148,379 197,015 176,699 219,272 901 015. Amounts included on lines 1, 7a 2, and 3 received from disqualified persons.... 0 0 0 0 0 0. **b** Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.... 0 0 0 0 0 0. c Add lines 7a and 7b.... 0 0 0 0 0 0. 8 Public support. (Subtract line 7c from line 6.). 901,015. Section B. Total Support (c) 2017 (e) 2019 (a) 2015 (b) 2016 (d) 2018 (f) Total Calendar year (or fiscal year beginning in) ► 9 Amounts from line 6..... 159,650 148,379 197,015 176,699 219,272 901,015. 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . 7 8 32 43 29 119. **b** Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975... c Add lines 10a and 10b ..... 7 8 32. 43 29 119. 11 Net income from unrelated business activities not included in line 10b. whether or not the business is regularly carried on . . . . . . . 0. 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in 0. Part VI.)... 13 Total support. (Add lines 9, 10c, 11, and 12.) ..... 159,657. 148,387. 197,047 176,742. 219,301 901,134. First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) 14 ► organization, check this box and stop here .... Section C. Computation of Public Support Percentage **15** Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))..... 15 % 99.99 16 Public support percentage from 2018 Schedule A, Part III, line 15. 16 99.99 Ŷ Section D. Computation of Investment Income Percentage 17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))..... 17 0.01 0\0 18 Investment income percentage from 2018 Schedule A, Part III, line 17..... 0\0 18 0.01 19a 33-1/3% support tests-2019. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 Х is not more than 33-1/3%, check this box and stop here. The organization gualifies as a publicly supported organization ... **b** 33-1/3% support tests - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization gualifies as a publicly supported organization. Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions..... 20

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#### Part IV Supporting Organizations

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

# Section A. All Supporting Organizations

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

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Yes

Voc No

No

Yes

2a

2b

3a

3h

1

2

No

Par	t IV	Supporting Organizations (continued)		_	
				Yes	No
11	Has t	he organization accepted a gift or contribution from any of the following persons?			
a	A pers	son who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the			
	gover	rning body of a supported organization?	11a		
Ł	A fan	nily member of a person described in (a) above?	11b		
c	A 359	% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI.	11c		
Sac	tion I	R Type I Supporting Organizations			

# Section B. Type I Supporting Organizations

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

#### Section C. Type II Supporting Organizations

			162	NU
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in <b>Part VI</b> how control or management of the			
	supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1		

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

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

#### Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
  - a The organization satisfied the Activities Test. Complete line 2 below.
  - **b** The organization is the parent of each of its supported organizations. *Complete line 3 below.*
  - c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

#### 2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in **Part VI identify those supported** organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- **b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*
- 3 Parent of Supported Organizations. Answer (a) and (b) below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*
- **b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in **Part VI** the role played by the organization in this regard.

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Schedule A (Form 990 or 990-EZ) 2019	MONTANA	POST	SECONDARY	EDUCATIONAL	
Part V Type III Non-Functio	nally Integra	ted 50	9(a)(3) Suppo	orting Organizatio	ns

1 Check here if the organization satisfied the Integral Part Test as a qualifying tru instructions. All other Type III non-functionally integrated supporting organizati	ist on No ons must	v. 20, 1970 (explain ir complete Sections A	n Part VI). <b>See</b> through E.
ection A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
ection B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for shor tax year or assets held for part of year):	t		
a Average monthly value of securities	1a		
<b>b</b> Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
ection C – Distributable Amount	_		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

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

Schedule A (Form 990 or 990-EZ) 2019

#### Schedule A (Form 990 or 990-EZ) 2019 MONTANA POST SECONDARY EDUCATIONAL

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Pa	t V Type III Non-Functionally Integrated 509(a)(3) Sι	upporting Organiza	tions (continued)				
Sec	tion D – Distributions			Current Year			
1	Amounts paid to supported organizations to accomplish exempt pu						
2	Amounts paid to perform activity that directly furthers exempt purposes in excess of income from activity	of supported organization	S,				
3	Administrative expenses paid to accomplish exempt purposes of su	upported organizations					
4	Amounts paid to acquire exempt-use assets						
5	Qualified set-aside amounts (prior IRS approval required)						
6	Other distributions (describe in Part VI). See instructions.						
7	Total annual distributions. Add lines 1 through 6.						
8	Distributions to attentive supported organizations to which the organization in <b>Part VI</b> ). See instructions.	ion is responsive (provide	details				
9	Distributable amount for 2019 from Section C, line 6						
10	Line 8 amount divided by line 9 amount						
Sec	tion E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019			
1	Distributable amount for 2019 from Section C, line 6						
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required – explain in Part VI). See instructions.						
3	Excess distributions carryover, if any, to 2019						
a	From 2014						
	P From 2015						
	From 2016						
	<b>d</b> From 2017						
	Prom 2018						
	f Total of lines 3a through e						
ç	Applied to underdistributions of prior years						
ł	Applied to 2019 distributable amount						
	i Carryover from 2014 not applied (see instructions)						
	Remainder. Subtract lines 3g, 3h, and 3i from 3f.						
4	Distributions for 2019 from Section D, line 7: \$						
a	Applied to underdistributions of prior years						
-	Applied to 2019 distributable amount						
	Remainder. Subtract lines 4a and 4b from 4.						
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.						
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.						
7	Excess distributions carryover to 2020. Add lines 3j and 4c.						
8							
ā	Excess from 2015						
	Excess from 2016						
_ (	Excess from 2017						
C	Excess from 2018						
(	Excess from 2019						

BAA

Schedule A (Form 990 or 990-EZ) 2019

SC	SCHEDULE D Supplemental Financial Statements					1545-0047	
(Fo	rm 990)	► Complet Part IV, line 6	te if the organization answered 'Ye 5, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11	es' on Form 990, e, 11f, 12a, or 12b.		20	19
Depai Intern	tment of the Treasury al Revenue Service	► Go to <i>www.irs</i>	Attach to Form 990. .gov/Form990 for instructions and	I the latest information.		Open t Inspec	o Public tion
Name	of the organization				Employer i	dentification n	umber
		POST SECONDARY EDU	CATIONAL		81-045	8218	
Pai	t I Organizat	tions Maintaining Donce	or Advised Funds or Other S wered 'Yes' on Form 990, Pa	Similar Funds or Ac	counts.		
			(a) Donor advised fund	,	Funds and	other acco	unts
1	Total number at e	end of year					
2		ntributions to (during year)					
3		ants from (during year)					
4	Aggregate value	at end of year					
5	are the organizati	ion's property, subject to the	nor advisors in writing that the ass organization's exclusive legal con	trol?		Yes	No
6	for charitable pur	poses and not for the benefit	rs, and donor advisors in writing the donor or donor advisor, or	for any other purpose co	onferring _	Yes	No
Pa		tion Easements.					
I ai			wered 'Yes' on Form 990, P	art IV, line 7.			
1			y the organization (check all that a				
	Preservation o	f land for public use (for exam	ple, recreation or education)	Preservation of a hist	orically imp	ortant land	d area
		natural habitat		Preservation of a cer	tified histori	c structure	
		of open space					
2	Complete lines 2a last day of the tax		neld a qualified conservation contribu	tion in the form of a conse			
	Total number of a	onconvotion accomenta		2.	Held at the	End of the	e Tax Year
			ments	-			
		2	fied historic structure included in (	-			
				,			
	structure listed in	the National Register	n (c) acquired after 7/25/06, and n	2 d	· · · ·		
3	Number of conserv tax year ►	vation easements modified, trai	nsferred, released, extinguished, or te	erminated by the organizat	ion during th	ie	
4		where property subject to conse					
5	Does the organization and enforcement	ation have a written policy re of the conservation easeme	garding the periodic monitoring, in nts it holds?	nspection, handling of vic	olations,	Yes	No
6	Staff and volunteer ►	r hours devoted to monitoring,	inspecting, handling of violations, and	d enforcing conservation e	asements di	uring the ye	ar
7	Amount of expense ►\$	es incurred in monitoring, inspe	ecting, handling of violations, and enf	forcing conservation easer	nents during	the year	
8	Does each conse and section 170(h	rvation easement reported on (4)(4)(B)(ii)?	n line 2(d) above satisfy the require	ements of section 170(h	)(4)(B)(i)	Yes	No
9	In Part XIII, desci include, if applica conservation ease	able, the text of the footnote	ports conservation easements in its to the organization's financial state	s revenue and expense s ements that describes th	statement a e organizat	nd balance ion's accou	e sheet, and unting for
Pai	t III Organizat Complete	tions Maintaining Colle if the organization ans	ections of Art, Historical Tre wered 'Yes' on Form 990, P	asures, or Other Si art IV, line 8.	milar Ass	sets.	
1;	historical treasure	es, or other similar assets he	r FASB ASC 958, not to report in i Id for public exhibition, education, al statements that describes these	or research in furtheran	d balance s ce of public	sheet works service, p	s of art, rovide in
I	historical treasures following amounts	s, or other similar assets held for similar assets held for similar assets held for these items:	r FASB ASC 958, to report in its re or public exhibition, education, or res	earch in furtherance of pu	blic service,	t works of provide the	art,
	• •		line 1				
2	• •						
2	amounts required	I to be reported under FASB	nistorical treasures, or other similar a ASC 958 relating to these items:			iowing	
			·		•		
			e Instructions for Form 990.			lule D (For	m 990) 2019

Schedule D (Form 990) 2019 MONT					81-045		Page 2
Part III Organizations Mainta	ining Colle	ections of Ar	t, Historica	al Treasures, or	Other Similar Ass	ets (continu	led)
3 Using the organization's acquisition items (check all that apply):	, accession, a	nd other records	, check any of	the following that ma	ake significant use of its	collection	
a Public exhibition		d	Loan or ex	change program			
<b>b</b> Scholarly research		e	Other				
c Preservation for future gener	ations						
4 Provide a description of the organiz Part XIII.	ation's collect	ions and explain	how they furt	her the organization's	exempt purpose in		
5 During the year, did the organiza to be sold to raise funds rather the sold to raise funds the the sold to raise funds rather the sold to rather the sold to raise funds rather the sold to rather the sold to rather the sold to rather the sold to raise funds rather the sold to rathe	tion solicit or	receive donation	ons of art, his	storical treasures, or	other similar assets	Yes	
							No rt IV/
Part IV Escrow and Custodia line 9, or reported an	amount on	Form 990, F	Part X, line	21.	sweled les offici	111 990, 1 al	ιν,
<b>1 a</b> Is the organization an agent, true on Form 990, Part X?	stee, custodia	an or other inter	mediary for o	contributions or othe	r assets not included	Yes	No
<b>b</b> If 'Yes,' explain the arrangement					L	L	
						Amount	
<b>c</b> Beginning balance					1c		
<b>d</b> Additions during the year					1d		
e Distributions during the year					1e		
f Ending balance					1f		
2 a Did the organization include an a	amount on Fo	rm 990, Part X,	line 21, for e	escrow or custodial	account liability?	Yes	No
<b>b</b> If 'Yes,' explain the arrangement	in Part XIII.	Check here if th	ne explanatio	n has been provided	d on Part XIII		-
						L	
Part V Endowment Funds. C	omplete if	the organiza	tion answe	ered 'Yes' on Fo	rm 990, Part IV, Iir	ne 10.	
	(a) Current	t year (b	) Prior year	(c) Two years back	(d) Three years back	(e) Four year	rs back
<b>1 a</b> Beginning of year balance							
<b>b</b> Contributions							
<b>c</b> Net investment earnings, gains, and losses							
<b>d</b> Grants or scholarships							
e Other expenditures for facilities and programs							
f Administrative expenses							
<b>q</b> End of year balance							
2 Provide the estimated percentag		ent vear end bal	ance (line 1c	. column (a)) held a	as:	_1	
<b>a</b> Board designated or guasi-endowm		% ***					
<b>b</b> Permanent endowment		·					
c Term endowment ►	0/0						
The percentages on lines 2a, 2b, a	nd 2c should e	aual 100%					
1 3 , , ,							
<b>3a</b> Are there endowment funds not in to organization by:	the possession	n of the organizat	ion that are h	eld and administered	for the	Yes	No
(i) Unrelated organizations						3a(i)	
(ii) Related organizations						3a(ii)	
<b>b</b> If 'Yes' on line 3a(ii), are the rela						3b	<u>+</u>
4 Describe in Part XIII the intended	0		•				
Part VI Land, Buildings, and		-					
Complete if the organ			on Form 9	90 Part IV line	11a See Form 99	0 Part X li	ne 10
Description of property		(a) Cost or othe (investme		<b>b)</b> Cost or other basis (other)	(c) Accumulated depreciation	<b>(d)</b> Book va	alue
<b>1 a</b> Land							
<b>b</b> Buildings							
<b>c</b> Leasehold improvements							
<b>d</b> Equipment							
<b>e</b> Other				3,649.	3,649.		0.
Total. Add lines 1a through 1e. (Colum	nn (d) must e	qual Form 990,	Part X, colur	nn (B), line 10c.)			0.
BAA					Schedu	ule D (Form 99	0) 2019

	<b>/</b>					
Schedule D (Form 990)	2019 N	MONTANA	POST	SECONDARY	EDUCATIONAL	

Part VII		- Other Securities.	» <i>(</i> ) =	N/A	
				), Part IV, line 11b. See Form	
		egory (including name of security)	(b) Book value	(c) Method of valuation: Cost or end	of-year market value
• • •	held equity interes	sts			
(3) Other					
(A) (B)					
(B)					
(C)					
(D) (E)					
<u>(F)</u>					
(G)					
<u>(H)</u>					
(l)					
	nn (b) must equal Form 9	190, Part X, column (B) line 12.) 🕨			
	Investments -	- Program Related.		N/A	
	Complete if the (a) Description of			), Part IV, line 11c. See Form	
(1)	(a) Description of	Investment	(b) Book value	(c) Method of valuation: Cost or en	d-oi-year market value
(1)					
(2)					
(3) (4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
		190, Part X, column (B) line 13.) 🕨	27.47		
Part IX	Other Assets.	e organization answered	N/A Yes' on Form 990	), Part IV, line 11d. See Form	990 Part X line 15
			scription		(b) Book value
(1)					
(2)					
(3)					
(4) (5)					<u> </u>
(6)					
(7)					
(8)					
(9)					
(10)					
			3) line 15.)	I	
Part X	Other Liabilitie Complete if the ord	es. ganization answered 'Yes' on F	orm 990. Part IV. line 11	1e or 11f. See Form 990, Part X, line 2	5.
1.	•••••		iption of liability		(b) Book value
	ral income taxes				
(2) ROU	NDING				5.
(3) (4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
. ,	n (h) must equal Form (	190, Part X, column (B) line 25.)			5.
				nancial statements that reports the organization	

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

Schedule D (Form 990) 2019 MONTANA POST SECONDARY EDUCATIONAL	81-0458218	Page <b>4</b>
Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue pe	er Return. N/A	
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.		
1 Total revenue, gains, and other support per audited financial statements	1	
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments 2a		
b Donated services and use of facilities		
c Recoveries of prior year grants 2c		
d Other (Describe in Part XIII.) 2d		
e Add lines <b>2a</b> through <b>2d</b>	2e	
3 Subtract line 2e from line 1	3	
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b Other (Describe in Part XIII.)		
c Add lines <b>4a</b> and <b>4b</b>	4c	
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	
Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses	per Return. N/A	
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.	-	
1 Total expenses and losses per audited financial statements	1	
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities 2a		
b Prior year adjustments		
c Other losses.		
d Other (Describe in Part XIII.)		
e Add lines 2a through 2d	2e	
3 Subtract line 2e from line 1	3	
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b Other (Describe in Part XIII.)		
c Add lines 4a and 4b		
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	
Part XIII Supplemental Information.		

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

SCHEDULE O (Form 990 or 990-EZ)

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

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

OMB No. 1545-0047

Name of the organization MONTANA POST SECONDARY EDUCATIONAL OPPORTUNITIES COUNCIL

#### FORM 990, PART I, LINE 1 - ORGANIZATION MISSION OR SIGNIFICANT ACTIVITIES

THE MONTANA POST SECONDARY EDUCATION OPPORTUNITIES COUNCIL IS A NON-PROFIT ORGANIZATION REPRENSENTING THE 25 INSTITUTIONS OF HIGHER EDUCTION ACROSS THE STATE OF MONTANA. THE MISSION OF THE ORGANIZATION IS THE PROMOTION OF HIGHER EDUCATION TO STUDENTS, PARENTS AND GUIDANCE COUNSELORS WITH THE AWARENESS OF THE POST SECONDARY OPPORTUNITIES AVAILABLE THROUGHOUT THE STATE OF MONTANA AND BEYOND.

#### FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

THE MONTANA POST SECONDARY EDUCATION OPPORTUNITIES COUNCIL IS A NON-PROFIT ORGANIZATION REPRENSENTING THE 25 INSTITUTIONS OF HIGHER EDUCTION ACROSS THE STATE OF MONTANA. THE MISSION OF THE ORGANIZATION IS THE PROMOTION OF HIGHER EDUCATION TO STUDENTS, PARENTS AND GUIDANCE COUNSELORS WITH THE AWARENESS OF THE POST SECONDARY OPPORTUNITIES AVAILABLE THROUGHOUT THE STATE OF MONTANA AND BEYOND.

#### FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

MONTANA COLLEGE FAIRS: THE SEPTEMBER COLLEGE FAIRS, THE MONTANA TRIBAL COLLEGE FAIRS, AND THE GUIDE TO HIGHER EDUCATION ARE COMPREHENSIVE TOOLS TO HELP STUDENTS LEARN ABOUT THEIR OPITIONS AFTER HIGH SCHOOL. IN SEPTEMBER, THERE ARE THREE WEEKS OF COLLEGE FAIRS THAT ARE HELD ACROSS THE STATE EACH YEAR WITH A TOTAL OF 18 FAIRS. IN THE SPRING, THE MONTANA TRIBAL COLLEGES HOST 6 FAIRS AT EACH OF THEIR CAMPUSES. THIS TEAM EFFORT ALLOWS STUDENTS TO SEE WHAT OPTIONS ARE AVAILABLE AFTER HIGH SCHOOL. THESE EVENTS ALSO HELP TRAIN STUDENTS ON THE PROPER STEPS TO TAKE TO ACHIEVE THESE HIGHER EDUCATION GOALS AND ALSO HELPS OFFER THE HELPFUL PERSONNEL TO GET THEM THE CORRECT INFORMATION. TRIBAL COLLEGES THAT HOST THESE EVENTS ARE: AANIIH NAKODA COLLEGE, BLACKFEET COMMUNITY COLLEGE, CHIEF DULL KNIFE COLLEGE, FORT PECK COMMUNITY COLLEGE, LITTLE BIGHORN COLLEGE, AND STONE CHILD COLLEGE.

#### FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

PARTICIPATE AT NO COSTS, AS WELL AS, ALL COUNSELORS, PARENTS, AND COMMUNITY MEMEBERS.

#### FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

COMPREHENSIVE WEB SITE FEATURES CENTRALIZED INFORMATION ABOUT EACH MONTANA COLLEGE & UNIVERSITY.

#### FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE BOARD OF DIRECTORS REVIEWS AND APPROVES FORM 990 PRIOR TO SUBMITTING.

#### FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE BOARD OF DIRECTORS ELECTS A GOVERNANCE / PERSONNEL REVIEW COMMITTEE AT THE BEGINNING OF EACH FISCAL YEAR TO REVIEW THE EXECUTIVE DIRECTOR IN A FORMAL REVIEW PROCESS. THE COMMITTEE IS COMPRISED OF THE VICE PRESIDENT, PAST PRESIDENT AND ONE AT LARGE DIRECTOR.

#### FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

NO OTHER DOCUMENTS AVAILABLE TO THE PUBLIC.