

BEFORE THE ENVIRONMENTAL QUALITY COUNCIL  
STATE OF WYOMING

In re Brook Mining Co., LLC coal mine	)	
permit – PT0841	)	EQC Docket No. 20-4802
	)	
	)	

**DECLARATION OF JILL MORRISON**

I, Jill Morrison, being of lawful age, declare as follows:

1. I have been a staff member of the Powder River Basin Resource Council (“Powder River”) since 1990, so I have been on staff for thirty years now. I was hired as a community organizer and served in that role most of my career, helping our members engage in civil society and address the impacts to their quality of life, their ranches and livelihoods, and their environment. Since 2017 I have served as the organization’s Executive Director. In that role, I supervise staff, liaison with our Board of Directors, and have responsibility for all management aspects of the organization.
2. Personally, I am also a Powder River member. I have contributed my own money, and the shared money of my family, to the organization for years. I am a Powder River member because I care deeply about the mission of the organization and I know from first-hand experience how effective it can be to protect the values and natural resources of Wyoming and the people who live here. Like this case before the EQC, Powder River is often the only entity in the room standing up, working with and defending the people most impacted by a company’s proposal or an agency’s action.

3. I have read the pleadings and various other documents Brook Mining has submitted to the EQC to argue that Powder River does not have members. I find this argument silly, insulting, and frivolous. It is disturbing that, after years of our members and Powder River working within the DEQ and EQC framework to address the impacts of the proposed Brook coal mine, the company resorts to baseless claims about this organization and our 48-year history as an organization with members, who act upon and vote on the issues we address and the positions we take.
4. As mentioned above, I have worked for Powder River for thirty years. Over this time, my job as an organizer and as an executive director has been to engage and recruit members and leaders, to assist and help those leaders and members participate in our democratic society and to follow and respect the decisions and direction of Powder River's members. Powder River's members are integral to our mission and to addressing issues they have with agency permits, legal and regulatory processes. As such, the organization has been involved in numerous administrative and legal actions where our members have testified in those actions and in turn we have represented our members. Powder River's members have testified in hundreds of agency actions and in this one before the DEQ and the EQC. In fact, Powder River has been instrumental over the course of our 48-year history in ensuring the Wyoming DEQ abides by the Surface Mining Control and Reclamation Act (SMCRA). I have participated along with our members in informal conferences since the early 90s. In the past, as an organizer, I assisted our members who lived within half a mile of the Eagle Butte and Black Thunder mines who were impacted by toxic NOX clouds caused by blasting to ensure dangerous blasting practices were addressed. Powder River and those members were also in a contested case hearing in front of the EQC regarding those impacts. Never in all of

this time has any agency, court, or even any other company attacked our organization in the way Brook has by arguing we do not have members. Instead, DEQ, EQC and multiple other agencies, courts, and companies have taken our organization at its word and have taken our members at their words when they say, under penalty of perjury, that they are members of the organization, like our members did in this case.

5. Frankly, Brook's baseless attack is intended to distract attention away from the real issues regarding the Brook coal mine permit and intended to divert the EQC's attention away from the impacts this mine will have on our members, who are landowners living with one half mile of the mine permit boundary.
6. As part of the discovery process for this proceeding, our organization supplied Brook with tax returns and organizational documents, like our Bylaws and Articles of Incorporation. Brook has submitted these documents as exhibits because Brook claims the documents support the company's arguments. They do not.
7. Our Bylaws clearly say we have members as an organization. The Bylaws also discuss the annual membership meeting. Our members meet annually every year to elect the Board of Directors and to bring forward resolutions that the members vote on which then guide the organization's policies and actions over the next year and beyond. As Executive Director, along with the Board's Chair, I am responsible for organizing the annual membership meeting, and I have been present at virtually all annual membership meetings for the past thirty years.
8. At check-in registration for the membership meeting we have a list of our members to verify that only members in good standing attend the membership meeting. For members that pre-

register to attend, our office staff checks the registrant with the membership database we have to see if that member is current on paying membership dues.

9. Under our Bylaws and consistent with internal policy, membership fees or dues are set by the Board of Directors. We have a range of options, as described in the attached membership brochure. We even have gift memberships, where someone else will donate the membership fee on behalf of a new member. And our Board of Directors has the discretion to waive membership dues for a member, which we sometimes do if we know the member is financially hurting or otherwise unable to contribute to the organization. Sometimes members donate in other ways, such as their time or talent, and the Board has the ability to waive fees and dues for those members as well. This is all compliant with our Bylaws and our policies. Members are integral, essential and the bedrock foundation of the Powder River Basin Resource Council and have been since our founding in 1973.
10. Every year our current Board Chair drafts a letter that goes to our members asking them to renew their membership. We include an envelope with the renewal letter, which is attached to this declaration. The envelope shows the dues amounts. For members that do not respond to the initial letter, we send out reminder postcards at various times throughout the year.
11. Our executive administrator uses a membership database that tracks the donations that come in and for any member in the database we know if a member is in good standing and how much that member has financially contributed to the organization that year. Many of our members give much more than the membership dues amounts each year, and the organization is very grateful for the generous spirit of our members. Donations from members is an important part of our revenue.

12. As Executive Director, I work with our executive administrator and our CPA every year to prepare our Form 990 tax return. As a tax-exempt organization, we do not pay taxes, but we do report income and expenditures to the IRS. We also report on our activities and programs to maintain our tax-exempt status. I draft and review most of the text included with the Form 990 and especially the Schedule O to Form 990 which explains the activities and programs. The Form 990s Brook provided as exhibits include narrative information about our members, including their role in the organization's governance and the activities we carry out on their behalf and with them.
13. Consistent with IRS rules and our internal policies, the Form 990 is approved for filing each year by the Board of Directors. As mentioned, the Board itself is composed of members elected by the membership at the annual membership meeting. Powder River's board, made up of 13 members, meets six times a year to review, address and make decisions for the organization.
14. In reviewing Brook's argument, it seems that the company is hung up on the term membership fees and the fact that there is a line on the Form 990 for reporting membership fees and that there is not a number on this line. In other parts of the Form 990 we clearly identify that we have members and we talk about our members in various portions of the narrative included with the Form 990.
15. How we report membership donations, dues, or fees to the IRS is not what determines whether or not someone is a member of the organization. Rather, we use the amounts and policies set by the Board of Directors, which I discussed above, to determine what donations from what individuals make them a member.

16. This practice is perfectly normal in the world of tax-exempt organizations. Additionally, as Executive Director, I rely on our CPA to guide us in how to best report our income and expenditures to the IRS, and I defer to his expertise in reporting our income to the IRS. As explained in the attached letter from our CPA, the information was inadvertently combined with all donations and not separated out on the member dues line due to a recent change in IRS regulations and reporting, which will now be remedied in our filing next month.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief and that this declaration was executed in Sheridan County, Wyoming on October 30, 2020.

  
\_\_\_\_\_  
Jill Morrison



## OUR MEMBERS

Powder River is made up of ranchers and townspeople, workers and retirees, wage earners, business owners, teachers, farmers, and professionals. We represent more than 1,000 individuals from all walks of life who are committed to preserving Wyoming's quality of life, unique resources and rich heritage.

## JOIN US TODAY!

As a member of the Powder River Basin Resource Council, you join a long tradition of citizen stewards looking out for Wyoming's future. We need your talent, your participation, and your support to continue our vital work.

## ANNUAL DUES

\$20 - Students/Seniors      \$50 - Family  
\$30 - Individuals         \$50 - Contributing  
\$100 - Supporting        \$250 - Benefactor

- \_\_\_\_\_ \$ \_\_\_\_\_ Pledge/Installments (Monthly/Quarterly)
- Cheyenne Area Landowners Coalition, Laramie County, (CALC)
  - Clark Resource Council, Park County, (CRC)
  - Pavilion Area Concerned Citizens, Fremont County (PACC)
  - Ranchers & Neighbors Protecting Our Water, Crook County (RNPOW)
  - Sheridan Area Resource Council, Sheridan County (SARFC)

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip and County \_\_\_\_\_

Phone and Email \_\_\_\_\_

Powder River is a non-profit organization. All gifts are tax-deductible to the extent permitted by law.

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Powder River Basin Resource Council

934 North Main Street  
Sheridan WY 82801

# Working Together For a Better Wyoming



## POWDER RIVER BASIN *Resource Council*

[www.powderriverbasin.org](http://www.powderriverbasin.org)



## Protecting Wyoming Since 1973

Powder River Basin Resource Council (Powder River) was founded by ranchers and townspeople concerned about the impacts of strip mining on landscapes, communities, and freshwater aquifers. For more than forty years Powder River has advocated for the responsible development of Wyoming's energy resources. Using community organizing, connections with scientific, policy, and legal experts and coalitions with other groups, Powder River wages effective campaigns to protect Wyoming's air, land and water quality and to promote sustainable agricultural practices and policies in the state.

## ENCOURAGING RESPONSIBLE DEVELOPMENT TODAY... FOR TOMORROW

### Our Mission

Powder River Basin Resource Council and its affiliated groups are committed to:

- \* The preservation and enrichment of our agricultural heritage and rural lifestyle;
- \* The conservation of our unique land, mineral, water, and clean air resources, consistent with responsible use of those resources to sustain the livelihood of present and future generations; and
- \* The education and empowerment of our citizens to raise a coherent voice in the decisions that will impact their environment and lifestyle.

"Powder River is the only organization I have found that is concerned about the Wyoming of the future. Most of the members are in for the long haul."

**L.J. Turner,  
Longtime Member & Rancher**



"I am grateful to the members and the dedicated staff of the Powder River Basin Resource Council. They have empowered me to participate in the democratic process to assure a better and more responsible development of Wyoming's resources on my property, and to help others with similar concerns to speak out for their rights."

**Nancy Sorenson,  
Wyoming Native/Rancher**

"We are fortunate to call Wyoming home. We support Powder River Basin Resource Council because it is the most effective organization at ensuring our quality of life for generations to come."

**Brad & Susie Mohrmann,  
Sheridan Members**



"Until Powder River came into our community and helped us organize, we did not get any help from government agencies to address our problems."

**John Fenton,  
Pavillion Area Concerned Citizens**



### Powder River's Achievements Include:

- \* Establishing realistic bonding and reclamation standards for surface coal mining;
- \* Limiting coal power plant emissions and reducing the impacts of mine blasting on neighborhoods and subdivisions;
- \* Protecting critical wildlife habitat and fisheries on public and private lands;
- \* Helping citizens address air, water and property contamination from energy development; and
- \* Helping curb corporate control of livestock markets and supporting local foods production.





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- The education and empowerment of our citizens to raise a coherent voice in the decisions that will impact their environment and lifestyle.

**Powder River Basin Resource Council Needs Your Continued Support!**

Yes, I want to become a member  Yes, I want to renew my membership

Name \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State/Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

How would you like to be kept informed?  Email  U.S. Mail

Please check the tax-deductible gift level of your choice.

\$20 Senior/Student

\$50 Family

\$250 Contributing

\$30 Individual

\$100 Supporting

\$500 Benefactor

Please Support our Affiliates \$5.00 Each:

Alliance For Renewable Energy (ARE), Albany County

Cheyenne Area Landowners Coalition (CALC), Laramie County

Clark Resource Council (CRC), Park County

Pavillion Area Concerned Citizens (PACC), Fremont County

Ranchers & Neighbors Protecting our Water (RNPOW), Crook County

Sheridan Area Resource Council (SARC), Sheridan County

Please make checks payable to the Powder River Basin Resource Council.

You may join/renew online at <http://www.powderriverbasin.org/donation-support/>

## Jill Morrison

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**From:** mjohnson@actaccess.net  
**Sent:** Friday, October 30, 2020 7:50 AM  
**To:** 'Jill Morrison'  
**Cc:** 'Shannon Anderson'; stephaniea@powderriverbasin.org  
**Subject:** RE: follow up on letter for PRBRC on 990

Jill and Shannon,

The membership dues paid to Powder River Basin Resource Council should be reported on Part VIII Line 1b and will be reported on that line on the 2019 Form 990 and on future years. All membership dues have been included on Part VIII Line 1f as there are only insubstantial member benefits from the membership dues. Because insubstantial member benefits have been received by the donor the membership dues are classified by the IRS as a contribution and are fully tax deductible as a contribution by the donor paying the membership dues.

On the older Form 990's there was not a separate line for membership dues that provided insubstantial member benefits. The insubstantial benefit membership dues were included with all donations. When the separate line for membership dues was added to Part VIII we did not move the membership dues to Line 1b. As previously stated we will use Line 1b going forward to report the membership dues.

Stay Healthy,

Michael Johnson, CPA  
Mohatt, Johnson & Godwin, LLP

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**From:** Jill Morrison <jmorrison@powderriverbasin.org>  
**Sent:** Thursday, October 29, 2020 12:11 PM  
**To:** mjohnson@actaccess.net  
**Cc:** Shannon Anderson <sanderson@powderriverbasin.org>; stephaniea@powderriverbasin.org  
**Subject:** follow up on letter for PRBRC on 990

Dear Mike,

Thanks again for your efforts as our accountant. Shannon and Stephanie both mentioned the glitch in our tax filing on Powder River memberships. Not a big deal but we do need a letter from you to explain what happened. I will also be finishing up Section O for the 2019 taxes you are working on. Best Regards, Jill Morrison

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