

EXTENDED TO MAY 15, 2024

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

Open to Public Inspection

Form 990

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.

Department of the Treasury Internal Revenue Service

A For the 2022 calendar year, or tax year beginning JUL 1, 2022 and ending JUN 30, 2023

B Check if applicable: C Name of organization NATIONAL ARBOR DAY FOUNDATION D Employer identification number 23-7169265 E Telephone number 402-473-9623 G Gross receipts \$ 104,756,278. H(a) Is this a group return for subordinates? Yes No H(b) Are all subordinates included? Yes No I Tax-exempt status: 501(c)(3) J Website: WWW.ARBORDAY.ORG K Form of organization: Corporation L Year of formation: 1971 M State of legal domicile: NE

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3-7a Activities & Governance 7b Net unrelated business taxable income... 8-12 Revenue 13-19 Expenses 20-22 Net Assets or Fund Balances

Part II Signature Block

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

Sign Here: Signature of officer Nicole Rasmussen, Date 11/14/23, Title NICOLE RASMUSSEN, CHIEF FINANCIAL OFFICER

Paid Preparer: Print/Type preparer's name KRISTAL L SIEBRANDT, CPA, Preparer's signature KRISTAL L SIEBRANDT, Date 11/08/23, Check if self-employed, PTIN P00543870, Firm's name HBE LLP, Firm's EIN 47-0677245, Firm's address 7140 STEPHANIE LANE PO BOX 23110 LINCOLN, NE 68542-3110, Phone no. (402) 423-4343

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE PURPOSE OF THE CORPORATION SHALL BE TO ENGAGE IN EDUCATIONAL AND CHARITABLE ACTIVITIES INCLUDING OFFICALLY PROMOTING THE ANNUAL OBSERVANCE OF ARBOR DAY, INSPIRING PEOPLE TO PLANT, NURTURE, AND CELEBRATE TREES, STIMULATING A WORLD-WIDE PROGRAM OF TREE AND

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [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 services? [ ] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 39,008,325. including grants of \$ 4,807,728. ) (Revenue \$ 11,531,657. ) TREES FOR AMERICA - THE FOUNDATION'S SIGNATURE PROGRAM DISTRIBUTES MILLIONS OF TREES EACH YEAR ACROSS AMERICA, HELPS REPLANT FORESTS, AND TEACHES THE IMPORTANCE OF TREES.

4b (Code: ) (Expenses \$ 2,723,589. including grants of \$ ) (Revenue \$ 175,428. ) RAIN FOREST RESCUE - VARIOUS ACTIVITIES THAT SUPPORT LOCAL PARTNERS AND COMMUNITIES IN THEIR EFFORTS TO PROTECT, SUSTAIN, AND RESTORE TROPICAL RAIN FORESTS.

4c (Code: ) (Expenses \$ 13,914,503. including grants of \$ ) (Revenue \$ 2,660,098. ) ARBOR DAY FARM - THIS NATIONAL HISTORIC LANDMARK IS HOME TO LIED LODGE, INNOVATIVE CONSERVATION DEMONSTRATIONS, AND THE ARBOR DAY FARM TREE ADVENTURE.

4d Other program services (Describe on Schedule O.) (Expenses \$ 4,628,315. including grants of \$ ) (Revenue \$ 1,327,334.)

4e Total program service expenses 60,274,732.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	<b>2</b> X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....	<b>3</b>	X
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	<b>4</b>	X
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....	<b>5</b>	X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....	<b>6</b>	X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	<b>8</b>	X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....	<b>9</b>	X
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	<b>10</b> X	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<b>11a</b> X	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....	<b>11b</b>	X
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....	<b>11c</b> X	
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11e</b> X	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11f</b> X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>12a</b>	X
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	<b>12b</b> X	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	<b>13</b>	X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....	<b>14a</b>	X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....	<b>14b</b> X	
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....	<b>15</b> X	
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....	<b>16</b>	X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions .....	<b>17</b>	X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	<b>18</b>	X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	<b>20b</b>	
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	<b>21</b> X	

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

	Yes	No
<b>22</b> 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		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
<b>24a</b> 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		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
<b>26</b> 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? If "Yes," complete Schedule L, Part II		X
<b>27</b> 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? If "Yes," complete Schedule L, Part III		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	X	
<b>b</b> A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> 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		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
<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)? If "Yes," complete Schedule R, Part V, line 2	X	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O	X	

**Part 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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (11); 1b Enter the number of voting members included on line 1a, above, who are independent (11); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AL, AR, CA, CT, DC, FL, GA, HI, IL, KS, KY, MD
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
NICOLE RASMUSSEN - 402-474-5655
211 NORTH 12TH STREET, SUITE 501, LINCOLN, NE 68508

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

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAN LAMBE CHIEF EXECUTIVE OFFICER	40.00			X			435,130.	0.	28,060.	
(2) PAUL COOPER CHIEF INFORMATION OFFICER	40.00				X		220,515.	0.	33,536.	
(3) KATIE LOOS PRESIDENT	40.00			X			222,354.	0.	31,196.	
(4) NICOLE RASMUSSEN CHIEF FINANCIAL OFFICER	40.00			X			219,206.	0.	29,599.	
(5) WOODROW NELSON VP MISSION AND MEMBERSHIP	40.00				X		206,206.	0.	19,522.	
(6) YINKA AKINYEMI VP HUMAN RESOURCES	40.00				X		202,129.	0.	19,427.	
(7) DANIEL MORROW VP PROGRAMS AND PARTNERHSIPS	40.00				X		186,731.	0.	30,639.	
(8) NANCY REW VP MARKETING COMMUNICATIONS	40.00				X		183,349.	0.	14,255.	
(9) BRANDON SCHUSTER VP ARBOR DAY FARM	40.00				X		167,984.	0.	29,395.	
(10) AUSTIN MACKRILL VP OF EXPERIENCE	40.00				X		165,683.	0.	30,499.	
(11) GARY DEEMER DIRECTOR, ACCOUNTING	40.00				X		176,401.	0.	17,714.	
(12) BRITT EHLERS VP LEADERSHIP DEVELOPMENT	40.00			X			163,381.	0.	28,220.	
(13) MICHELLE SAULNIER CHIEF OF STAFF	40.00				X		166,768.	0.	17,566.	
(14) LAURA KRAFKA DIRECTOR, RELATED BUS VENTURES	40.00				X		151,310.	0.	29,028.	
(15) MICHAEL ASHLEY ENTERPRISE ARCHITECT	40.00					X	141,534.	0.	21,012.	
(16) BEN WILINSKY DIRECTOR, PARTNERSHIPS AND INNOVATIO	40.00					X	147,202.	0.	14,883.	
(17) NANCY DAVIS MRKTING CAMPAIGN AND ANALYTICS MANAG	40.00					X	140,631.	0.	7,075.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) VICKI WOOLMAN DIRECTOR, STRATEGIC INITIATIVES	40.00					X		138,898.	0.	7,014.
(19) SUK WORTMAN SENIOR DIRECTOR, MEMBERSHIP	40.00					X		134,433.	0.	5,874.
(20) DANIELLE CRUMRINE TRUSTEE	1.00	X						0.	0.	0.
(21) PAT COVEY CHAIR	1.00	X						0.	0.	0.
(22) CRAYTON WEBB TRUSTEE	1.00	X						0.	0.	0.
(23) MARK JOHNSON TRUSTEE	1.00	X						0.	0.	0.
(24) LESLIE WELDON VICE CHAIR	1.00	X						0.	0.	0.
(25) MAK AZADI TRUSTEE	1.00	X						0.	0.	0.
(26) ERNESTO HERRERA TRUSTEE	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								3,569,845.	0.	414,514.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								3,569,845.	0.	414,514.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 37

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
RR DONNELLEY PO BOX 93514, CHICAGO, IL 60673	LETTERSHOP	7,263,082.
USDA FOREST SERVICE 101B SUN AVE NE, ALBUQUERQUE, NM 87109	TREE PLANTING, REFORESTATION	2,589,129.
ALOMA LAND & FOREST LLC 70 EAST 2125 SOUTH, OAKLEY, ID 83346	TREE PLANTING, REFORESTATION	2,377,567.
TAYLOR COMMUNICATION PO BOX 71805, CHICAGO, IL 60694	PRINTING	2,187,181.
FEDEX PO BOX 94515, PALATINE, IL 60094	SHIPPING SERVICES	1,503,705.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 73

SEE PART VII, SECTION A CONTINUATION SHEETS



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) KEN MUNSON TRUSTEE	1.00	X						0.	0.	0.
(28) ROBERT RUANO TRUSTEE	1.00	X						0.	0.	0.
(29) DENISE NAGUIB TRUSTEE	1.00	X						0.	0.	0.
(30) ELLEN SCHULTZABARGER TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>	15,707,066.				
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	546,751.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	53,585,112.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 339,362.				
	<b>h Total.</b> Add lines 1a-1f .....		69,838,929.				
<b>Program Service Revenue</b>	<b>2 a</b> LIED LODGE/A.D. FARM	<b>Business Code</b>					
		722511	10,052,601.	866,534.	9,186,067.		
	<b>b</b> TREE SALES	111000	5,359,892.	5,359,892.			
	<b>c</b> CONFERENCE PROGRAMS	611600	1,056,800.	1,056,800.			
	<b>d</b> ARBOR DAY YOUTH EDUC	722511	212,856.	212,856.			
	<b>e</b> TREE CITY USA INCOME	900099	57,678.	57,678.			
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....		16,739,827.					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		2,381,715.	999,319.		1,382,396.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties .....		1,277,781.	1,277,781.			
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	7,081,601.			
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>	6,744,351.				
	<b>c</b> Gain or (loss) .....	<b>7c</b>	337,250.				
<b>d</b> Net gain or (loss) .....		337,250.			337,250.		
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>		2,826,294.				
<b>b</b> Less: cost of goods sold .....	<b>10b</b>	976,899.					
<b>c</b> Net income or (loss) from sales of inventory .....		1,849,395.	1,849,395.				
<b>Miscellaneous Revenue</b>	<b>11 a</b> COST REIMBURSEMENTS	<b>Business Code</b>					
		900099	3,894,665.	3,894,665.			
	<b>b</b> LIST RENTAL INCOME	900099	595,869.			595,869.	
	<b>c</b> OTHER INCOME	900099	119,597.	119,597.			
	<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....		4,610,131.					
<b>12 Total revenue.</b> See instructions .....		97,035,028.	15,694,517.	9,186,067.	2,315,515.		

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	4,334,520.	4,334,520.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	473,208.	473,208.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,118,003.	596,999.	2,077,889.	443,115.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	16,663,452.	10,775,645.	2,427,474.	3,460,333.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	629,990.	254,513.	343,221.	32,256.
9 Other employee benefits	2,118,275.	1,072,993.	947,973.	97,309.
10 Payroll taxes	1,487,767.	751,070.	656,142.	80,555.
11 Fees for services (nonemployees):				
a Management				
b Legal	44,541.	782.	43,759.	
c Accounting	71,520.		71,520.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	4,072,731.	1,625,350.	2,281,459.	165,922.
12 Advertising and promotion	1,579,927.	754,505.	806,468.	18,954.
13 Office expenses	80,032.	37,316.	37,179.	5,537.
14 Information technology	1,501,498.	429,402.	1,028,211.	43,885.
15 Royalties				
16 Occupancy	379,272.	238,892.	140,190.	190.
17 Travel	1,361,043.	489,631.	611,275.	260,137.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	34.	34.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,858,929.	2,392,851.		466,078.
23 Insurance	432,286.	291,272.	119,313.	21,701.
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 <b>PRINTING/MAILING/PHOTOG</b>	10,996,634.	6,814,285.	145,257.	4,037,092.
b <b>REFORESTATION EXPENSES</b>	10,424,497.	10,424,497.		
c <b>TREE PURCHASES AND SHIP</b>	8,099,548.	8,059,499.	38,474.	1,575.
d <b>POSTAGE</b>	5,975,229.	3,430,208.	16,219.	2,528,802.
e All other expenses <b>SEE SCH O</b>	9,255,921.	7,027,260.	1,117,344.	1,111,317.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	85,958,857.	60,274,732.	12,909,367.	12,774,758.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> X if following SOP 98-2 (ASC 958-720)	7,363,208.	5,140,096.	0.	2,223,112.

**Part X Balance Sheet**

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

		(A)		(B)	
		Beginning of year		End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	-790,443.	<b>1</b>	-3,795,638.	
	<b>2</b> Savings and temporary cash investments .....	31,821,744.	<b>2</b>	35,843,633.	
	<b>3</b> Pledges and grants receivable, net .....	396,361.	<b>3</b>	958,442.	
	<b>4</b> Accounts receivable, net .....	7,598,703.	<b>4</b>	6,678,410.	
	<b>5</b> 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 .....		<b>5</b>		
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>		
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>		
	<b>8</b> Inventories for sale or use .....	1,148,807.	<b>8</b>	1,289,043.	
	<b>9</b> Prepaid expenses and deferred charges .....	775,232.	<b>9</b>	10,275,101.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 73,884,014.			
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 40,639,071.			
	<b>11</b> Investments - publicly traded securities .....	31,761,227.	<b>10c</b>	33,244,943.	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	8,704,162.	<b>11</b>	9,463,720.	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>12</b>		
	<b>14</b> Intangible assets .....	13,236,745.	<b>13</b>	17,627,228.	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>14</b>	12,267.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	892,810.	<b>15</b>	2,641,978.		
	95,545,348.	<b>16</b>	114,239,127.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	7,993,137.	<b>17</b>	10,933,851.	
	<b>18</b> Grants payable .....		<b>18</b>		
	<b>19</b> Deferred revenue .....	406,011.	<b>19</b>	1,645,242.	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>		
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>		
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	6,104,580.	<b>25</b>	9,057,891.	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	14,503,728.	<b>26</b>	21,636,984.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
	<b>27</b> Net assets without donor restrictions .....	80,056,978.	<b>27</b>	91,706,169.	
	<b>28</b> Net assets with donor restrictions .....	984,642.	<b>28</b>	895,974.	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>		
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>		
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>		
	<b>32</b> <b>Total net assets or fund balances</b> .....	81,041,620.	<b>32</b>	92,602,143.	
<b>33</b> <b>Total liabilities and net assets/fund balances</b> .....	95,545,348.	<b>33</b>	114,239,127.		

**Part 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	97,035,028.
2	Total expenses (must equal Part IX, column (A), line 25)	2	85,958,857.
3	Revenue less expenses. Subtract line 2 from line 1	3	11,076,171.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	81,041,620.
5	Net unrealized gains (losses) on investments	5	521,782.
6	Donated services and use of facilities	6	
7	Investment expenses	7	-37,430.
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	92,602,143.

**Part 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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2022)

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public Inspection

Name of the organization <b>NATIONAL ARBOR DAY FOUNDATION</b>	Employer identification number <b>23-7169265</b>
--	---

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	41,055,429.	69,154,451.	58,866,709.	73,009,857.	69,838,929.	311,925,375.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	41,055,429.	69,154,451.	58,866,709.	73,009,857.	69,838,929.	311,925,375.
<b>5</b> 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) .....						3,932,319.
<b>6 Public support.</b> Subtract line 5 from line 4.						307,993,056.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	41,055,429.	69,154,451.	58,866,709.	73,009,857.	69,838,929.	311,925,375.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	2,182,341.	2,223,173.	2,964,960.	3,296,022.	11,338,618.	22,005,114.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						333,930,489.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					<b>12</b> 71,192,874.	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	92.23 %
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	94.80 %
<b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2021.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2022.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

**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**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2022</b> (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2021</b> Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2021.** 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 qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions



**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> 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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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).		
<b>1</b>		

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

	Yes	No
<b>1</b> 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?		
<b>2</b> 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).		
<b>3</b> By reason of the relationship described on line 2, above, 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.		
<b>1</b>		
<b>2</b>		
<b>3</b>		

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

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.		Yes	No
<b>a</b> 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 <b>Part VI</b> 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>b</b> Did the activities described on line 2a, above, 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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> 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? If "Yes" or "No" provide details in <b>Part VI</b> .			
<b>b</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 <b>Part VI</b> the role played by the organization in this regard.			
<b>2a</b>			
<b>2b</b>			
<b>3a</b>			
<b>3b</b>			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

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

Section 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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 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 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	<b>5</b>
<b>6</b>	Other distributions (describe in Part VI). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017			
<b>b</b> From 2018			
<b>c</b> From 2019			
<b>d</b> From 2020			
<b>e</b> From 2021			
<b>f</b> Total of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
<b>7</b> Excess distributions carryover to 2023. Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018			
<b>b</b> Excess from 2019			
<b>c</b> Excess from 2020			
<b>d</b> Excess from 2021			
<b>e</b> Excess from 2022			

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization **NATIONAL ARBOR DAY FOUNDATION** Employer identification number **23-7169265**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year \_\_\_\_\_

4 Number of states where property subject to conservation easement is located \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ..... \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

b Assets included in Form 990, Part X ..... \$ \_\_\_\_\_

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

Schedule D (Form 990) 2022

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	330,222.	361,002.	293,855.	284,354.	262,342.
b Contributions		19,475.			
c Net investment earnings, gains, and losses	31,559.	-50,255.	67,147.	9,501.	22,012.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	361,781.	330,222.	361,002.	293,855.	284,354.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 77.0000 %
  - b Permanent endowment 23.0000 %
  - c Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                             | Yes                      | No                                  |
|-----------------------------|--------------------------|-------------------------------------|
| (i) Unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		4,725,162.		4,725,162.
b Buildings		45,892,580.	22,219,389.	23,673,191.
c Leasehold improvements		271,697.	85,894.	185,803.
d Equipment		15,527,481.	12,118,128.	3,409,353.
e Other		7,467,094.	6,215,660.	1,251,434.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>33,244,943.</b>

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) INVESTMENT IN ARBOR DAY		
(2) CARBON	17,627,228.	COST
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ANNUITIES PAYABLE	560,262.
(3) CONDITIONAL CONTRIBUTIONS	6,423,097.
(4) OPERATING LEASE OBLIG	2,074,532.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	117,878,453.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	521,782.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	20,321,643.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	20,843,425.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	97,035,028.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	97,035,028.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	105,708,592.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	19,749,735.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	19,749,735.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	85,958,857.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	85,958,857.

**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.

**PART V, LINE 4:**

LONG TERM PROGRAM CONTINUATION

**PART X, LINE 2:**

THE FOUNDATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE, EXCEPT ON NET INCOME DERIVED FROM UNRELATED BUSINESS ACTIVITIES. THE FOUNDATION HAS HOTEL AND CONFERENCE CENTER INCOME, WHICH IS SUBJECT TO TAX ON UNRELATED BUSINESS INCOME. FOR THE YEAR ENDED JUNE 30, 2023, THE FOUNDATION HAD NO TAX LIABILITY ON UNRELATED BUSINESS ACTIVITY. THE FOUNDATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.

**Part XIII** Supplemental Information (continued)

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	976,899.
INVESTMENT MANAGEMENT FEE	-37,430.
ARBOR DAY CARBON	19,382,174.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	20,321,643.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	976,899.
ARBOR DAY CARBON	18,772,836.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	19,749,735.

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization <b>NATIONAL ARBOR DAY FOUNDATION</b>	Employer identification number <b>23-7169265</b>
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**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, BAHAMAS,	0	0	PROGRAM SERVICES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS	74,700.
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	PROGRAM SERVICES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS	226,437.
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	0	0	PROGRAM SERVICES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS	172,071.
<b>3 a Subtotal</b> .....	0	0			473,208.
<b>b Total from continuation sheets to Part I</b> .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	0	0			473,208.

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	22,500.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	116,500.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	21,187.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	38,750.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	30,000.	WIRE TRANSFER	0.		
		NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	31,180.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	74,700.	WIRE TRANSFER	0.		
		NORTH AMERICA	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	58,391.	WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ..... **11**

3 Enter total number of other organizations or entities .....

SEE PART V FOR COLUMN (D) DESCRIPTIONS

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE (INCLUDING ICELAND & GREENLAND)	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	20,000.	WIRE TRANSFER	0.		
		NORTH AMERICA	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	30,000.	WIRE TRANSFER	0.		
		NORTH AMERICA	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	30,000.	WIRE TRANSFER	0.		

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* .....  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* .....  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* .....  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* .....  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* .....  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* .....  Yes  No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**PART I, LINE 2:**

GRANT APPLICANTS ARE SCREENED BY A GRANT APPROVAL COMMITTEE FOR SUITABILITY BASED ON QUESTIONS ANSWERED IN OUR APPLICATION FORM. AFTER FUNDS HAVE BEEN DISBURSED TO ELIGIBLE APPLICANTS, A PERFORMANCE REPORT IS REQUIRED DETAILING HOW THE FUNDS WERE SPENT AND WHAT WAS ACCOMPLISHED. THIS PERFORMANCE REPORT IS REVIEWED AND, IF THE GOALS HAVE BEEN MET, THE GRANT IS CLOSED OUT. IF THERE ARE ANY QUESTIONS ON THE PERFORMANCE REPORT, THE COMMITTEE CONTACTS THE GRANTEE FOR ADDITIONAL INFORMATION. WHEN ALL QUESTIONS HAVE BEEN ANSWERED, GRANT IS CLOSED OUT.

**PART II, COLUMN (D):**

REGION: NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES

(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

**(A) REGION:**

EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU

(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: EUROPE (INCLUDING ICELAND & GREENLAND)

(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

**(A) REGION:**

EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU

(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF



**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

(A) REGION:

EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU

(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF

LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES

(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF

LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: CENTRAL AMERICA AND THE CARIBBEAN

(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF

LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: NORTH AMERICA

(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF

LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: EUROPE (INCLUDING ICELAND & GREENLAND)

(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF

LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: NORTH AMERICA

(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF

LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

REGION: NORTH AMERICA

(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Multiple horizontal lines for supplemental information.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization **NATIONAL ARBOR DAY FOUNDATION** Employer identification number **23-7169265**

**Part I General Information on Grants and Assistance**

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
SPEAK FOR THE TREES 1452 DORCHESTER AVE., 4TH FLOOR DORCHESTER, MA 02122	82-5492599		28,597.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GARDEN TIME, INC. 286 ROCHAMBEAU AVE. PROVIDENCE, RI 02906	90-1002432		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
UNITED CHARITABLE 4 DOW ROAD CENTER SANDWICH, NH 03227	20-4286082		23,358.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FOOD 4 FARMERS 70 S WINOOSKI AVE, STE 1W #312 BURLINGTON, VT 05401	27-2267267		53,130.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KEEP AMERICA BEAUTIFUL, INC. 1010 WASHINGTON BLVD STAMFORD, CT 06901	13-1761633		21,874.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY PARKS FOUNDATION 830 5TH AVENUE NEW YORK, NY 10065-7001	13-3561657		38,550.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **70.**

3 Enter total number of other organizations listed in the line 1 table **5.**

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

Schedule I (Form 990) 2022

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GROUNDWORK BRIDGEPORT 1001 MAIN STREET SUITE 20 BRIDGEPORT, CT 06604	06-1556949		26,970.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF HACKENSACK 65 CENTRAL AVE HACKENSACK, NJ 07601	22-6001843		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NEW JERSEY TREE FOUNDATION , INC. 576 LEESVILLE ROAD JACKSON, NJ 08527-4842	22-3484753		59,610.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NEW JERSEY STATE FORESTRY SERVICES 370 EAST VETERANS HIGHWAY JACKSON, NJ 08527	21-6000928		40,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE BRONX IS BLOOMING, INC. 1020 GRAND CONCOURSE #15C BRONX, NY 10451	46-3141885		120,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
BRONX RIVER ALLIANCE ONE BRONX RIVER PARKWAY BRONX, NY 10462	75-3001587		68,753.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREE PITTSBURGH 32 62ND STREET PITTSBURG, PA 15201	25-1778057		33,800.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRUIT TREE PLANTING FOUNDATION PO BOX 81881 PITTSBURG, PA 15217	75-3020477		21,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
UPPER DUBLIN TREE TENDERS 320 BELLAIRE AVE FORT WASHINGTON, PA 19034	233-17-3551		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE PENNSYLVANIA HORTICULTURAL SOCIETY - 100 NO. 20TH ST, 5TH FLOOR - PHILADELPHIA, PA 19103	23-1352265		77,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FAIRMOUNT PARK CONSERVANCY 4700 STATES DRIVE PHILADELPHIA, PA 19131	23-2703821		45,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
JOHN BARTRAM ASSOCIATION 5400 LINDBERGH BOULEVARD PHILADELPHIA, PA 19143	23-7393771		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CASEY TREES 3030 12TH ST NE WASHINGTON, DC 20017	31-1766444		126,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
BALTIMORE TREE TRUST, INC. 2631 SISSON ST BALTIMORE, MD 21211	26-4031411		50,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CHESAPEAKE BAY FOUNDATION, INC. 6 HERNDON AVENUE ANNAPOLIS, MD 21403	52-6065757		26,149.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SOUTHSIDE RELEAF 5131 GLENBEIGH ROAD RICHMOND, VA 23234	87-2914328		20,625.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KEEP DURHAM BEAUTIFUL, INC. 2011 FAY STREET DURHAM, NC 27704	02-0735076		33,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREESCHARLOTTE 701 TUCKASEEGEE RD CHARLOTTE, NC 28208	46-3867007		70,157.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ALLIANCE FOR CAPE FEAR TREES 1901 S. LIVE OAK PARKWAY WILMINGTON, NC 28403	85-2353072		47,902.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF MYRTLE BEACH P.O. BOX 2468 MYRTLE BEACH, SC 29578-2468	57-6001084		22,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES GREENVILLE INC 1309 GROVE RD GREENVILLE, SC 29605	16-1718587		91,688.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES ATLANTA 825 WARNER STREET SW, SUITE A ATLANTA, GA 30310	58-1584758		201,875.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SAVANNAH TREE FOUNDATION INC. P.O. BOX 8880 SAVANNAH, GA 31412	58-1494721		30,938.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GREENSCAPE OF JACKSONVILLE, INC. 1468 HENDRICKS AVENUE JACKSONVILLE, FL 32207	59-2283261		75,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
MIAMI-DADE COUNTY FLORIDA 275 NW 2ND STREET, 5TH FLOOR, SUITE MIAMI, FL 33128	59-6000573		74,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITIZENS FOR A BETTER SOUTH FLORIDA, INC. - 8484 SW 96TH STREET - MIAMI, FL 33156	65-0114889		35,100.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
COMMUNITY GREENING CORP 3601 N. MILITARY TRAIL BOCA RATON, FL 33431	81-3559159		95,890.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Schedule I (Form 990)

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KEEP TAMPA BAY BEAUTIFUL 730 WEST EMMA STREET TAMPA, FL 33603	59-3150612		75,938.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF CAPE CORAL 815 NICHOLAS PKWY E CAPE CORAL, FL 33990	59-1312996		42,150.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GREEN INTERCHANGE 923 SULLIVAN BEND RD MOUNT JULIET, TN 37122	84-4364986		25,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NASHVILLE TREE FOUNDATION 95 WHITE BRIDGE RD, SUITE 211 NASHVILLE, TN 37205	62-1285871		45,963.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CUMBERLAND RIVER COMPACT 35 PEABODY ST STE 305 NASHVILLE, TN 37210-2231	62-1709756		50,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
OVERTON PARK CONSERVANCY PO BOX 42189 MEMPHILS, TN 38174	45-2031097		26,367.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREESLOUISVILLE, INC. PO BOX 5816 LOUISVILLE, KY 40255	47-3739795		58,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
OPERATION P R I D E INC. 1141 STATE STREET BOWLING GREEN, KY 42101	61-1238610		85,688.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
WOODY WAREHOUSE NURSERY, INC. 3339 W 850 N LIZTON, IN 46149	35-2134504		23,746.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE GREENING OF DETROIT 13000 W MCNICHOLS RD DETROIT, MI 48235	31-0036036		106,758.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF GRAND RAPIDS PARKS PO BOX 3199 GRAND RAPIDS, MI 49501	26-1406347		50,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES FOREVER, INC 80 W 8TH AVE MARION, IA 52302	42-1418191		21,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREE TRUST 1419 ENERGY PARK DR. SAINT PAUL, MN 55108	41-1291626		59,150.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
OPENLANDS 25 E. WASHINGTON, SUITE 1650 CHICAGO, IL 60602	36-2649603		145,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FOREST RELEAF OF MISSOURI 4168 JUNIATA, SUITE 1 SAINT LOUIS, MO 63116	43-1615929		167,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FORREST KEELING NURSERY 88 FORREST KEELING LN ELSBERRY, MO 63343	20-3564916		21,829.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
BRIDGING THE GAP, INC. 1427 W 9TH ST. SUITE 201 KANSAS CITY, MO 64101	43-1610645		45,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE URBAN BIRD & NATURE ALLIANCE 627 SOUTH 67TH AVENUE OMAHA, NE 68106	47-4365431		55,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Schedule I (Form 990)



**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

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CITY OF LINCOLN NEBRASKA 3131 O STREET, SUITE 300 LINCOLN, NE 68510	47-6006256		33,600.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NOLA TREE PROJECT 5701 CANAL BLVD. NEW ORLEANS, LA 70124	85-0488807		68,263.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SHREVEPORT GREEN 3625 SOUTHERN AVE SHREVEPORT, LA 71104	72-0970610		30,938.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
UP WITH TREES, INC 1102 S BOSTON AVE. TULSA, OK 74119-2409	73-1001180		38,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TEXAS TREES FOUNDATION 3000 PEGASUS PARK DR. DALLAS, TX 75247	75-1886520		186,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES FOR HOUSTON PO BOX 270477 HOUSTON, TX 77277	76-0046318		96,438.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREEFOLKS, INC. 10803 PLATT LN AUSTIN, TX 78725	74-2569827		79,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE PARK PEOPLE 1510 S. GRANT STREET DENVER, CO 80210	84-6045624		63,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREASURE VALLEY CANOPY NETWORK 1307 N 16TH ST BOISE, ID 83702	86-3733739		37,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Schedule I (Form 990)

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TREEUTAH 824 SOUTH 400 WEST SALT LAKE CITY, UT 84101	87-0474797		30,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES MATTER 734 W POLK STREET PHOENIX, AZ 85007	81-0597674		45,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
ARIZONA SUSTAINABILITY ALLIANCE 8205 S. PRIEST DR. #11962 TEMPE, AZ 85284-1962	82-1664765		38,761.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TUCSON CLEAN AND BEAUTIFUL P.O. BOX 27210 TUCSON, AZ 85726	74-2401313		62,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
ECOCULTURE REFORESTATION NETWORK LLC - 210 E DALE AVE - FLAGSTAFF, AZ 86001	86-3345744		41,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NORTH EAST TREES, INC. 570 W AVE 26, SUITE 200 LOS ANGELES, CA 90065	95-4320174		121,875.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREEPEOPLE, INC. 12601 MULHOLLAND DR BEVERLY HILLS, CA 90210	23-7314838		71,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
PLANT WITH PURPOSE 4747 MORENA BLVD SAN DIEGO, CA 92117	33-0052976		87,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREE SAN DIEGO P.O. BOX 6324 SAN DIEGO, CA 92166	46-5183143		91,990.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Schedule I (Form 990)

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FRIENDS OF THE URBAN FOREST 1007 GENERAL KENNEDY AVE SUITE 1 SAN FRANCISCO, CA 94129	94-2699528		96,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF BERKELEY TUOLUMNE CAMP PO BOX 7931 BERKELEY, CA 94707	94-2976224		37,375.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FOUNTAINGROVE II 3936 MAYETTE AVENUE SANTA ROSA, CA 95405	94-3283288		29,975.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SACRAMENTO TREE FOUNDATION 191 LATHROP WAY, SUITE D SACRAMENTO, CA 95815	94-2825234		28,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE OUTDOOR CIRCLE 1314 SOUTH KING ST, SUITE 306 HONOLULU, HI 96814	99-0085044		40,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF TREES 3117 NE M L KING JR BLVD PORTLAND, OR 97212	93-0999999		33,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

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

**PART I, LINE 2:**

GRANT APPLICANTS ARE SCREENED BY A GRANT APPROVAL COMMITTEE FOR SUITABILITY  
 BASED ON QUESTIONS ANSWERED IN OUR APPLICATION FORM. AFTER FUNDS HAVE BEEN  
 DISBURSED TO ELIGIBLE APPLICANTS, A PERFORMANCE REPORT IS REQUIRED  
 DETAILING HOW THE FUNDS WERE SPENT AND WHAT WAS ACCOMPLISHED. THIS  
 PERFORMANCE REPORT IS REVIEWED AND, IF THE GOALS HAVE BEEN MET, THE GRANT  
 IS CLOSED OUT. IF THERE ARE ANY QUESTIONS ON THE PERFORMANCE REPORT, THE  
 COMMITTEE CONTACTS THE GRANTEE FOR ADDITIONAL INFORMATION. WHEN ALL  
 QUESTIONS HAVE BEEN ANSWERED, GRANT IS CLOSED OUT.

**Part IV** Supplemental Information

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: SPEAK FOR THE TREES

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: GARDEN TIME, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: UNITED CHARITABLE

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: FOOD 4 FARMERS

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: KEEP AMERICA BEAUTIFUL, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: CITY PARKS FOUNDATION

**Part IV** Supplemental Information

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: GROUNDWORK BRIDGEPORT

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF HACKENSACK

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: NEW JERSEY TREE FOUNDATION , INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: NEW JERSEY STATE FORESTRY SERVICES

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: THE BRONX IS BLOOMING, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

**Part IV** Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: BRONX RIVER ALLIANCE

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREE PITTSBURGH

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: FRUIT TREE PLANTING FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: UPPER DUBLIN TREE TENDERS

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT:

THE PENNSYLVANIA HORTICULTURAL SOCIETY

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: FAIRMOUNT PARK CONSERVANCY

**Part IV** Supplemental Information

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: JOHN BARTRAM ASSOCIATION

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: CASEY TREES

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: BALTIMORE TREE TRUST, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: CHESAPEAKE BAY FOUNDATION, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: SOUTHSIDE RELEAF

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.



**Part IV** Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: KEEP DURHAM BEAUTIFUL, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREESCHARLOTTE

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: ALLIANCE FOR CAPE FEAR TREES

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF MYRTLE BEACH

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREES GREENVILLE INC

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREES ATLANTA

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE

**Part IV** Supplemental Information

ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: SAVANNAH TREE FOUNDATION INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: GREENSCAPE OF JACKSONVILLE, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: MIAMI-DADE COUNTY FLORIDA

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION. ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT:

CITIZENS FOR A BETTER SOUTH FLORIDA, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: COMMUNITY GREENING CORP

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE

**Part IV** Supplemental Information

ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: KEEP TAMPA BAY BEAUTIFUL

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF CAPE CORAL

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: GREEN INTERCHANGE

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: NASHVILLE TREE FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: CUMBERLAND RIVER COMPACT

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

**Part IV** Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: OVERTON PARK CONSERVANCY

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREESLOUISVILLE, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: OPERATION P R I D E INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: WOODY WAREHOUSE NURSERY, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: THE GREENING OF DETROIT

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: FRIENDS OF GRAND RAPIDS PARKS

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING

**Part IV** Supplemental Information

INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREES FOREVER, INC

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREE TRUST

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: OPENLANDS

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: FOREST RELEAF OF MISSOURI

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: FORREST KEELING NURSERY

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: BRIDGING THE GAP, INC.

**Part IV** Supplemental Information

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: THE URBAN BIRD & NATURE ALLIANCE

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF LINCOLN NEBRASKA

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: NOLA TREE PROJECT

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: SHREVEPORT GREEN

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: UP WITH TREES, INC

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

**Part IV** Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: TEXAS TREES FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREES FOR HOUSTON

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREEFOLKS, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: THE PARK PEOPLE

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREASURE VALLEY CANOPY NETWORK

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREEUTAH

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE

**Part IV** Supplemental Information

ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREES MATTER

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: ARIZONA SUSTAINABILITY ALLIANCE

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TUCSON CLEAN AND BEAUTIFUL

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: ECOCULTURE REFORESTATION NETWORK LLC

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: NORTH EAST TREES, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.



**Part IV** Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: TREEPEOPLE, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: PLANT WITH PURPOSE

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TREE SAN DIEGO

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: FRIENDS OF THE URBAN FOREST

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: FRIENDS OF BERKELEY TUOLUMNE CAMP

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: FOUNTAINGROVE II

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING

**Part IV** Supplemental Information

INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: SACRAMENTO TREE FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: THE OUTDOOR CIRCLE

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: FRIENDS OF TREES

(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization **NATIONAL ARBOR DAY FOUNDATION** Employer identification number **23-7169265**

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....	<b>1b</b>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: <b>a</b> Receive a severance payment or change-of-control payment? .....	<b>4a</b>	<b>X</b>
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? .....	<b>4b</b>	<b>X</b>
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....	<b>4c</b>	<b>X</b>
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: <b>a</b> The organization? .....	<b>5a</b>	<b>X</b>
<b>b</b> Any related organization? .....	<b>5b</b>	<b>X</b>
If "Yes" on line 5a or 5b, describe in Part III.		
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: <b>a</b> The organization? .....	<b>6a</b>	<b>X</b>
<b>b</b> Any related organization? .....	<b>6b</b>	<b>X</b>
If "Yes" on line 6a or 6b, describe in Part III.		
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....	<b>7</b>	<b>X</b>
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....	<b>8</b>	<b>X</b>
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....	<b>9</b>	

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

Schedule J (Form 990) 2022

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAN LAMBE	(i)	435,130.	0.	0.	12,192.	15,868.	463,190.	0.
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) PAUL COOPER	(i)	220,515.	0.	0.	8,595.	24,941.	254,051.	0.
CHIEF INFORMATION OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) KATIE LOOS	(i)	222,354.	0.	0.	6,955.	24,241.	253,550.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) NICOLE RASMUSSEN	(i)	219,206.	0.	0.	4,308.	25,291.	248,805.	0.
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) WOODROW NELSON	(i)	206,206.	0.	0.	8,016.	11,506.	225,728.	0.
VP MISSION AND MEMBERSHIP	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) YINKA AKINYEMI	(i)	202,129.	0.	0.	5,523.	13,904.	221,556.	0.
VP HUMAN RESOURCES	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) DANIEL MORROW	(i)	186,731.	0.	0.	6,608.	24,031.	217,370.	0.
VP PROGRAMS AND PARTNERHSIPS	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) NANCY REW	(i)	183,349.	0.	0.	4,981.	9,274.	197,604.	0.
VP MARKETING COMMUNICATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) BRANDON SCHUSTER	(i)	167,984.	0.	0.	5,326.	24,069.	197,379.	0.
VP ARBOR DAY FARM	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) AUSTIN MACKRILL	(i)	165,683.	0.	0.	6,351.	24,148.	196,182.	0.
VP OF EXPERIENCE	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) GARY DEEMER	(i)	176,401.	0.	0.	6,826.	10,888.	194,115.	0.
DIRECTOR, ACCOUNTING	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) BRITT EHLERS	(i)	163,381.	0.	0.	4,733.	23,487.	191,601.	0.
VP LEADERSHIP DEVELOPMENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) MICHELLE SAULNIER	(i)	166,768.	0.	0.	6,438.	11,128.	184,334.	0.
CHIEF OF STAFF	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) LAURA KRAFKA	(i)	151,310.	0.	0.	5,018.	24,010.	180,338.	0.
DIRECTOR, RELATED BUS VENTURES	(ii)	0.	0.	0.	0.	0.	0.	0.
(15) MICHAEL ASHLEY	(i)	141,534.	0.	0.	5,472.	15,540.	162,546.	0.
ENTERPRISE ARCHITECT	(ii)	0.	0.	0.	0.	0.	0.	0.
(16) BEN WILINSKY	(i)	147,202.	0.	0.	4,795.	10,088.	162,085.	0.
DIRECTOR, PARTNERSHIPS AND INNOVATIO	(ii)	0.	0.	0.	0.	0.	0.	0.

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 3:

CEO - SALARY IS MERIT-BASED AND SET BY THE TRUSTEES AND PERIODICALLY  
REVIEWED BY AN INDEPENDENT COMPENSATION CONSULTANT.

PART I, LINE 5:

ONE INDIVIDUAL RECEIVED AN INCENTIVE PAYMENT BASED ON REVENUES FROM  
CORPORATE PARTNERS, WHICH RESULTED IN AN INCENTIVE PAYMENT OF \$21,250.

ONE INDIVIDUAL RECEIVED AN INCENTIVE PAYMENT BASED ON BOTH THE REVENUES AND  
NET EARNINGS OF THE ORGANIZATION WHICH RESULTED IN AN INCENTIVE PAYMENT OF  
\$16,875.

PART I, LINE 6:

ONE INDIVIDUAL RECEIVED AN INCENTIVE PAYMENT BASED ON THE RATIO OF EXPENSES  
TO REVENUES AT ARBOR DAY FARM, WHICH RESULTED IN AN INCENTIVE PAYMENT OF  
\$10,000.

ONE INDIVIDUAL RECEIVED AN INCENTIVE PAYMENT BASED ON BOTH THE REVENUES AND

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

NET EARNINGS OF THE ORGANIZATION WHICH RESULTED IN AN INCENTIVE PAYMENT OF

\$16,875.

SCHEDULE L  
(Form 990)

### Transactions With Interested Persons

OMB No. 1545-0047

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

# 2022

Attach to Form 990 or Form 990-EZ.

Open To Public Inspection

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization <b>NATIONAL ARBOR DAY FOUNDATION</b>	Employer identification number <b>23-7169265</b>
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**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
<b>Total</b> .....						\$						

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
MATT HARRIS	FORMER OFFICER	72,000.	INDEPENDENT		X

**Part V Supplemental Information.**

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: MATT HARRIS

(D) DESCRIPTION OF TRANSACTION: INDEPENDENT CONTRACTOR-STRATEGIC ADVICE AND TRANSITION SERVICES



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2022**

Open to Public Inspection

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization **NATIONAL ARBOR DAY FOUNDATION** Employer identification number **23-7169265**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		7,000.	MARKET VALUE
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	10	182,362.	CASH PROCEEDS
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( AIRLINES FLIGHT )	X	1	150,000.	FAIR MARKET VALUE
26 Other ( )				
27 Other ( )				
28 Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** **0**

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

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

Schedule M (Form 990) 2022

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

Multiple horizontal lines for supplemental information.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

NATIONAL ARBOR DAY FOUNDATION

Employer identification number  
23-7169265

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

INCLUDING OFFICALLY PROMOTING THE ANNUAL OBSERVANCE OF ARBOR DAY,  
INSPIRING PEOPLE TO PLANT, NURTURE, AND CELEBRATE TREES, STIMULATING A  
WORLD-WIDE PROGRAM OF TREE AND HORTICULTURAL PLANTING AND CARE,  
ADVANCING NATURE EDUCATION AND ENVIRONMENTAL EDUCATION, AND MAINTAINING  
ARBOR DAY FARM, THE ESTATE OF ARBOR DAY'S FOUNDER, J. STERLING MORTON.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

HORTICULTURAL PLANTING AND CARE, ADVANCING NATURE EDUCATION AND  
ENVIRONMENTAL EDUCATION, AND MAINTAINING ARBOR DAY FARM, THE ESTATE OF  
ARBOR DAY'S FOUNDER, J. STERLING MORTON.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

ARBOR DAY/YOUTH EDUCATION - THE FOUNDATION PROMOTES ARBOR DAY,  
AMERICA'S OLDEST ENVIRONMENTAL HOLIDAY, AND OFFERS NATURE EDUCATION  
PROGRAMS TO RECONNECT CHILDREN WITH NATURE TO INSPIRE THE NEXT  
GENERATION OF TREE PLANTERS AND ENVIRONMENTAL STEWARDS.

EXPENSES \$ 1,911,238. INCLUDING GRANTS OF \$ 0. REVENUE \$ 212,856.

TREE CITY USA - THE TREE CITY USA PROGRAM, SINCE 1976, HAS STRENGTHENED  
AND ENCOURAGED COMMUNITIES TO DEVELOP AND MAINTAIN SUCCESSFUL COMMUNITY  
FORESTRY PROGRAMS. THE STRONG PARTNERSHIP BETWEEN THE USDA FOREST  
SERVICE'S URBAN AND COMMUNITY FORESTRY (USFS) PROGRAM, THE NATIONAL  
ASSOCIATION OF STATE FORESTERS (NASF), AND THE ARBOR DAY FOUNDATION  
ALLOWS THE ORGANIZATIONS TO LEVERAGE RESOURCES AND EXPERTISE FOR THE  
BETTERMENT OF COMMUNITY FORESTS THROUGHOUT THE COUNTRY.

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

Schedule O (Form 990) 2022

Name of the organization NATIONAL ARBOR DAY FOUNDATION	Employer identification number 23-7169265
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EXPENSES \$ 1,668,324. INCLUDING GRANTS OF \$ 0. REVENUE \$ 57,678.

CONFERENCE PROGRAMS

EXPENSES \$ 1,048,753. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,056,800.

FORM 990, PART VI, SECTION A, LINE 6:

GENERAL NON-VOTING MEMBERS

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

FORM 990 IS REVIEWED BY THE FOUNDATION'S CEO, TREASURER AND AUDIT COMMITTEE AND PROVIDED TO THE BOARD OF TRUSTEES.

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

ANNUALLY THE CONFLICT OF INTEREST POLICY IS A PART OF THE BOARD OF TRUSTEES MEETING AGENDA.

FORM 990, PART VI, SECTION B, LINE 15:

CEO - SALARY IS MERIT-BASED AND SET BY THE BOARD OF TRUSTEES AND PERIODICALLY REVIEWED BY AN INDEPENDENT COMPENSATION CONSULTANT.

EXECUTIVE TEAM MEMBERS - SALARIES ARE MERIT-BASED AND PERIODICALLY REVIEWED BY AN INDEPENDENT COMPENSATION CONSULTANT.

EMPLOYEES - ANNUAL PERFORMANCE REVIEWS ARE CONDUCTED. COMPENSATION IS MERIT-BASED WITH GENERAL GUIDANCE PROVIDED BY THE EXECUTIVE TEAM. ALL SALARIES ARE PERIODICALLY CHECKED AGAINST REFERENCE RANGES COMPRISED OF APPLICABLE REGIONAL AND NATIONAL DATA.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AR, CA, CT, DC, FL, GA, HI, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, OK, OR, PA, RI

Name of the organization NATIONAL ARBOR DAY FOUNDATION	Employer identification number 23-7169265
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TN, UT, VA, WV, WI, SC

FORM 990, PART VI, SECTION C, LINE 18:

FORM 990 AVAILABLE ON THE FOUNDATION'S WEBSITE. FORM 1023 AND FORM 990T ARE AVAILABLE UPON REQUEST.

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

THE FOUNDATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST. THE ANNUAL CONSOLIDATED FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON THE ORGANIZATION'S WEBSITE.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

INVENTORY COSTS:

PROGRAM SERVICE EXPENSES	1,474,623.
MANAGEMENT AND GENERAL EXPENSES	54,808.
FUNDRAISING EXPENSES	659,689.
TOTAL EXPENSES	2,189,120.

OPERATING SUPPLIES:

PROGRAM SERVICE EXPENSES	1,251,455.
MANAGEMENT AND GENERAL EXPENSES	65,013.
FUNDRAISING EXPENSES	27,092.
TOTAL EXPENSES	1,343,560.

REPAIRS AND MAINTENANCE:

PROGRAM SERVICE EXPENSES	544,727.
MANAGEMENT AND GENERAL EXPENSES	262,450.
FUNDRAISING EXPENSES	252,712.

Name of the organization NATIONAL ARBOR DAY FOUNDATION	Employer identification number 23-7169265
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TOTAL EXPENSES	1,059,889.
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TELEPHONE AND UTILITIES:

PROGRAM SERVICE EXPENSES	815,291.
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MANAGEMENT AND GENERAL EXPENSES	89,061.
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FUNDRAISING EXPENSES	76,796.
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TOTAL EXPENSES	981,148.
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BANK CHARGES:

PROGRAM SERVICE EXPENSES	790,324.
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MANAGEMENT AND GENERAL EXPENSES	26,115.
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FUNDRAISING EXPENSES	51.
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TOTAL EXPENSES	816,490.
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SUBSIDIES FOR COMMUNITY TREE PLANTING INITIATIVES:

PROGRAM SERVICE EXPENSES	710,386.
--------------------------	----------

MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

FUNDRAISING EXPENSES	0.
----------------------	----

TOTAL EXPENSES	710,386.
----------------	----------

MISCELLANEOUS:

PROGRAM SERVICE EXPENSES	546,148.
--------------------------	----------

MANAGEMENT AND GENERAL EXPENSES	124,567.
---------------------------------	----------

FUNDRAISING EXPENSES	25,963.
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TOTAL EXPENSES	696,678.
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TAXES:

PROGRAM SERVICE EXPENSES	320,913.
--------------------------	----------

Name of the organization NATIONAL ARBOR DAY FOUNDATION	Employer identification number 23-7169265
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MANAGEMENT AND GENERAL EXPENSES	61,740.
FUNDRAISING EXPENSES	15,152.
TOTAL EXPENSES	397,805.

## CONTRACT LABOR:

PROGRAM SERVICE EXPENSES	326,354.
MANAGEMENT AND GENERAL EXPENSES	64,140.
FUNDRAISING EXPENSES	40.
TOTAL EXPENSES	390,534.

## DUES AND SUBSCRIPTIONS:

PROGRAM SERVICE EXPENSES	85,908.
MANAGEMENT AND GENERAL EXPENSES	151,656.
FUNDRAISING EXPENSES	23,214.
TOTAL EXPENSES	260,778.

## RESEARCH AND DEVELOPMENT:

PROGRAM SERVICE EXPENSES	27,738.
MANAGEMENT AND GENERAL EXPENSES	128,429.
FUNDRAISING EXPENSES	27,386.
TOTAL EXPENSES	183,553.

## RECOGNITION MATERIAL:

PROGRAM SERVICE EXPENSES	14,959.
MANAGEMENT AND GENERAL EXPENSES	57,616.
FUNDRAISING EXPENSES	2,141.
TOTAL EXPENSES	74,716.

Name of the organization NATIONAL ARBOR DAY FOUNDATION	Employer identification number 23-7169265
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**REFORESTATION CARBON CREDITS:**

PROGRAM SERVICE EXPENSES	68,641.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	68,641.

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**PROFESSIONAL DEVELOPMENT:**

PROGRAM SERVICE EXPENSES	18,563.
MANAGEMENT AND GENERAL EXPENSES	31,749.
FUNDRAISING EXPENSES	1,021.
TOTAL EXPENSES	51,333.

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**BAD DEBTS:**

PROGRAM SERVICE EXPENSES	19,490.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	60.
TOTAL EXPENSES	19,550.

---

**RAIN FOREST PRESERVATION:**

PROGRAM SERVICE EXPENSES	11,740.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	11,740.

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TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	9,255,921.
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**FORM 990, PART XII, LINE 2C**


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**THE PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.**



**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization **NATIONAL ARBOR DAY FOUNDATION** Employer identification number **23-7169265**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
ARBOR DAY CARBON LLC - 87-1462639 211 N 12TH ST STE 501 LINCOLN, NE 68508-1422	CARBON OFFSET CREDITS	NE	NATIONAL ARBOR DAY FOUNDATION	C CORP	609,338.	20,827,763.	100.00%	X	

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....	X	
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....	X	
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....	X	
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....	X	
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ARBOR DAY CARBON LLC	A	2,277,100.	MARKET RATES
(2) ARBOR DAY CARBON LLC	D	4,390,483.	ACTUAL COSTS
(3) ARBOR DAY CARBON LLC	Q	3,894,665.	ALLOCATED ACTUAL COSTS
(4)			
(5)			
(6)			

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

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

Table with 11 main columns: (a) Name, address, and EIN of entity; (b) Primary activity; (c) Legal domicile (state or foreign country); (d) Predominant income (related, unrelated, excluded from tax under sections 512-514); (e) Are all partners sec. 501(c)(3) orgs.? (Yes/No); (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations? (Yes/No); (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065); (j) General or managing partner? (Yes/No); (k) Percentage ownership.



Type and Entity: HOTEL & CONFERENCE CEN POST-2017 NO  
 Section 382 Annual Limitation Section 382 Carryover **DETAIL CARRYOVER SCHEDULE**

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	
			_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
A	2018	257,927.										
B	2019	1,287,737.										
C	2020	1,436,799.										
D	2021	969,420.										
E	2022	295,464.										
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												
Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A												
B												
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

Type and Entity: PRE-2018 NOL FED  
 Section 382 Annual Limitation

**DETAIL CARRYOVER SCHEDULE**

Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	
			_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
A	2002	1,241,307.										
B	2003	1,011,770.										
C	2004	1,025,080.										
D	2005	861,707.										
E	2006	463,592.										
F	2007	796,285.										
G	2008	1,034,381.										
H	2009	1,120,548.										
I	2010	1,206,937.										
J	2011	567,958.										
K	2012	372,507.										
L	2013	732,323.										
M	2014	968,901.										
N	2015	796,871.										
O	2016	652,676.										
P	2017	191,015.										
Q												
R												
S												
T												
U												
V												
W												
Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A												
B												
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

2022

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer: NATIONAL ARBOR DAY FOUNDATION
Name and title of officer or person subject to tax: NICOLE RASMUSSEN, CHIEF FINANCIAL OFFICER
EIN or SSN: 23-7169265

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only.

1a Form 990 check here [ ]
2a Form 990-EZ check here [ ]
3a Form 1120-POL check here [ ]
4a Form 990-PF check here [ ]
5a Form 8868 check here [ ]
6a Form 990-T check here [X]
7a Form 4720 check here [ ]
8a Form 5227 check here [ ]
9a Form 5330 check here [ ]
10a Form 8038-CP check here [ ]
b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1b
b Total revenue, if any (Form 990-EZ, line 9) 2b
b Total tax (Form 1120-POL, line 22) 3b
b Tax based on investment income (Form 990-PF, Part V, line 5) 4b
b Balance due (Form 8868, line 3c) 5b
b Total tax (Form 990-T, Part III, line 4) 6b 0.
b Total tax (Form 4720, Part III, line 1) 7b
b FMV of assets at end of tax year (Form 5227, Item D) 8b
b Tax due (Form 5330, Part II, line 19) 9b
b Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) HBE LLP, (EIN) 23-7169265 and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

[X] I authorize HBE LLP to enter my PIN 69265
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

47127877245

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature HBE LLP Date 11/08/23

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2022)



# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

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

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

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

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>NATIONAL ARBOR DAY FOUNDATION</b>	Taxpayer identification number (TIN) <b>23-7169265</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>211 N 12 ST STE 501</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>LINCOLN, NE 68508-1411</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 7

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

**NICOLE RASMUSSEN**

• The books are in the care of ▶ **211 NORTH 12TH STREET, SUITE 501 - LINCOLN, NE 68508**

Telephone No. ▶ **402-474-5655** Fax No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 15, 2024**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year \_\_\_\_\_ or  
▶  tax year beginning **JUL 1, 2022**, and ending **JUN 30, 2023**.

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

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

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

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2022**

For calendar year 2022 or other tax year beginning **JUL 1, 2022**, and ending **JUN 30, 2023**.

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury  
Internal Revenue Service

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed.		Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)	<b>D</b> Employer identification number
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A	<b>Print or Type</b>	<b>NATIONAL ARBOR DAY FOUNDATION</b>	<b>23-7169265</b>
		Number, street, and room or suite no. If a P.O. box, see instructions. <b>211 N 12 ST STE 501</b>	<b>E</b> Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code <b>LINCOLN, NE 68508-1411</b>	<b>F</b> <input type="checkbox"/> Check box if an amended return.
		<b>C</b> Book value of all assets at end of year ..... <b>114,239,127.</b>	
<b>G</b> Check organization type	<input checked="" type="checkbox"/> 501(c) corporation	<input type="checkbox"/> 501(c) trust	<input type="checkbox"/> 401(a) trust
<b>H</b> Check if filing only to	<input type="checkbox"/> Claim credit from Form 8941	<input type="checkbox"/> Claim a refund shown on Form 2439	<input type="checkbox"/> Other trust
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation			<input type="checkbox"/> State college/university
<b>J</b> Enter the number of attached Schedules A (Form 990-T)			<b>1</b>
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If "Yes," enter the name and identifying number of the parent corporation.			
<b>L</b> The books are in care of	<b>NICOLE RASMUSSEN</b>		Telephone number <b>402-474-5655</b>

<b>Part I Total Unrelated Business Taxable Income</b>		
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) .....	<b>1</b>	0.
2 Reserved .....	<b>2</b>	
3 Add lines 1 and 2 .....	<b>3</b>	
4 Charitable contributions (see instructions for limitation rules) .....	<b>4</b>	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 .....	<b>5</b>	
6 Deduction for net operating loss. See instructions .....	<b>6</b>	0.
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 .....	<b>7</b>	
8 Specific deduction (generally \$1,000, but see instructions for exceptions) .....	<b>8</b>	1,000.
9 <b>Trusts.</b> Section 199A deduction. See instructions .....	<b>9</b>	
10 <b>Total deductions.</b> Add lines 8 and 9 .....	<b>10</b>	1,000.
11 <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero .....	<b>11</b>	0.

<b>Part II Tax Computation</b>		
1 <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) .....	<b>1</b>	0.
2 <b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	<b>2</b>	
3 <b>Proxy tax.</b> See instructions .....	<b>3</b>	
4 Other tax amounts. See instructions .....	<b>4</b>	
5 Alternative minimum tax (trusts only) .....	<b>5</b>	
6 <b>Tax on noncompliant facility income.</b> See instructions .....	<b>6</b>	
7 <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies .....	<b>7</b>	0.

LHA For Paperwork Reduction Act Notice, see instructions.

**Part III Tax and Payments**

<b>1a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	<b>1a</b>			
<b>b</b> Other credits (see instructions) .....	<b>1b</b>			
<b>c</b> General business credit. Attach Form 3800 (see instructions) .....	<b>1c</b>			
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>1d</b>			
<b>e</b> <b>Total credits.</b> Add lines 1a through 1d .....	<b>1e</b>			
<b>2</b> Subtract line 1e from Part II, line 7 .....	<b>2</b>			0.
<b>3</b> Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) .....	<b>3</b>			
<b>4</b> <b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....	<b>4</b>			0.
<b>5</b> Current net 965 tax liability paid from Form 965-A, Part II, column (k) .....	<b>5</b>			0.
<b>6a</b> Payments: A 2021 overpayment credited to 2022 .....	<b>6a</b>			
<b>b</b> 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> .....	<b>6b</b>			
<b>c</b> Tax deposited with Form 8868 .....	<b>6c</b>			
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>			
<b>e</b> Backup withholding (see instructions) .....	<b>6e</b>			
<b>f</b> Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>			
<b>g</b> Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total .....	<b>6g</b>			
<b>7</b> <b>Total payments.</b> Add lines 6a through 6g .....	<b>7</b>			
<b>8</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> .....	<b>8</b>			
<b>9</b> <b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	<b>9</b>			
<b>10</b> <b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>			
<b>11</b> Enter the amount of line 10 you want: <b>Credited to 2023 estimated tax</b> _____ <b>Refunded</b> _____	<b>11</b>			

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here _____		<b>Yes</b>	<b>No</b>
			X
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....			X
If "Yes," see instructions for other forms the organization may have to file.			
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year ..... \$ _____			
<b>4</b> Enter available pre-2018 NOL carryovers here <b>\$ 13,043,858.</b> Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.			
<b>5</b> Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.			
Business Activity Code	Available post-2017 NOL carryover		
721110	\$ 3,951,883.		
	\$		
<b>6a</b> Did the organization change its method of accounting? (see instructions) .....			X
<b>b</b> If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V .....			

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	<i>Nicole Rasmussen</i> Signature of officer	11/14/23 Date	CHIEF FINANCIAL OFFICER Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> if PTIN
	KRYSTAL L SIEBRANDT, CPA, CFE, CGMA	KRYSTAL L SIEBRANDT, CPA, CF	11/08/23	
	Firm's name	Firm's EIN	PTIN	
HBE LLP	47-0677245	P00543870		
Firm's address	Phone no.			
7140 STEPHANIE LANE PO BOX 23110 LINCOLN, NE 68542-3110	(402) 423-4343			

FORM 990-T PRE-2018 NET OPERATING LOSS DEDUCTION STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/03	1,241,307.	0.	1,241,307.	1,241,307.
06/30/04	1,011,770.	0.	1,011,770.	1,011,770.
06/30/05	1,025,080.	0.	1,025,080.	1,025,080.
06/30/06	861,707.	0.	861,707.	861,707.
06/30/07	463,592.	0.	463,592.	463,592.
06/30/08	796,285.	0.	796,285.	796,285.
06/30/09	1,034,381.	0.	1,034,381.	1,034,381.
06/30/10	1,120,548.	0.	1,120,548.	1,120,548.
06/30/11	1,206,937.	0.	1,206,937.	1,206,937.
06/30/12	567,958.	0.	567,958.	567,958.
06/30/13	372,507.	0.	372,507.	372,507.
06/30/14	732,323.	0.	732,323.	732,323.
06/30/15	968,901.	0.	968,901.	968,901.
06/30/16	796,871.	0.	796,871.	796,871.
06/30/17	652,676.	0.	652,676.	652,676.
06/30/18	191,015.	0.	191,015.	191,015.
NOL CARRYOVER AVAILABLE THIS YEAR			13,043,858.	13,043,858.

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization NATIONAL ARBOR DAY FOUNDATION B Employer identification number 23-7169265 C Unrelated business activity code (see instructions) 721110 D Sequence: 1 of 1

E Describe the unrelated trade or business HOTEL & CONFERENCE CENTER

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, Capital gain net income, etc.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

Table with 3 columns: Line number, Description, Amount. Rows include Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, etc.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

**Part III Cost of Goods Sold** Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	<b>Total.</b> Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	0.			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	0.			

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9 Allocable deductions. Multiply line 3c by line 6				
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11 <b>Total dividends-received deductions</b> included in line 10	0.			

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
<b>Totals</b>			0.	0.		

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b>		0.		0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: <u>HOTEL &amp; CONFE</u>		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	9,186,067.
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	9,481,531.
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	-295,464.
5	Gross income from activity that is not unrelated business income	5	0.
6	Expenses attributable to income entered on line 5	6	0.
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	0.

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A   
B   
C   
D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income .....				
Add columns A through D. Enter here and on Part I, line 11, column (A) .....	0.			

a

3 Direct advertising costs by periodical .....				
a Add columns A through D. Enter here and on Part I, line 11, column (B) .....	0.			

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 .....				
5 Readership costs .....				
6 Circulation income .....				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero .....				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .....				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 .....	0.			

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on Part II, line 1 .....			0.

**Part XI Supplemental Information** (see instructions)

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990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 2

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	257,927.	0.	257,927.	257,927.
06/30/20	1,287,737.	0.	1,287,737.	1,287,737.
06/30/21	1,436,799.	0.	1,436,799.	1,436,799.
06/30/22	969,420.	0.	969,420.	969,420.
NOL CARRYOVER AVAILABLE THIS YEAR			3,951,883.	3,951,883.

FORM 990-T (A) PART VIII - EXPENSES DIRECTLY CONNECTED WITH STATEMENT 3  
 PRODUCTION OF UNRELATED BUSINESS INCOME

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
COST OF SALES -RESTAURANT FOOD		909,077.	
COST OF SALES - FOOD		816.	
COST OF SALES-NON ALCOHOLIC BEVERAGES		31,308.	
COST OF SALES - WINE		69,759.	
COST OF SALES - LIQUOR		53,576.	
COST OF SALES - BEER		41,451.	
COST OF SALES - ADMISSIONS		639.	
FREIGHT - IN		3,124.	
SALARIES & WAGES		2,910,137.	
SALARIES & WAGES - PAID LEAVE		363,568.	
SALARIES & WAGES - OVERTIME		72,164.	
SALARIES & WAGES - SERVICE CHARGE		135,544.	
SALARIES & WAGES - INCENTIVES		72,644.	
RETIREMENT BENEFIT		84,797.	
PAYROLL TAXES		295,432.	
ADVERTISING		3,418.	
COMPUTER SUPPLIES		2,428.	
COMPUTER PURCHASES		2,223.	
COMPUTER SOFTWARE & SERVICES		44,997.	
STORAGE		3,335.	
SUPPLIES		25,903.	
LIFE/SAFETY SUPPLIES		6,065.	
SUPPLIES - CONSUMABLE		47,657.	
SUPPLIES - SPA/OVERNIGHT		305.	
SUPPLIES - CLEANING		58,501.	
SUPPLIES - PAPER PRODUCTS		63,623.	
SUPPLIES - SWIMMING POOL		11,171.	
LIGHTBULBS		1,583.	
OUTSIDE LAUNDRY EXPENSE		1,079.	
EQUIPMENT RENTAL		14,124.	
FUEL EXPENSE		15,432.	
TRAVEL		12,225.	
MEETING EVENTS		2,032.	
BUSINESS MEALS		22,802.	
LODGING		8,627.	
MOVING EXPENSE		-2,772.	
DEPRECIATION		1,440,712.	
INSURANCE - GENERAL		178,363.	
INSURANCE - EMPLOYEE HEALTH		394,059.	
INSURANCE - EMPLOYEE DENTAL		9,456.	
INSURANCE - EMPLOYEE LTD		9,694.	
INSURANCE - EMPLOYEE STD		15,268.	
INSURANCE -EMPLOYEE BASIC LIFE		2,136.	
INSURANCE - LTD SUPPLEMENTAL		322.	
GENERAL TAXES, LICENSE & FEES		187,981.	
UTILITIES - ELECTRICITY		255,442.	

UTILITIES - GAS	184,891.
UTILITIES - WATER	44,554.
CABLE	42,871.
REPAIRS & MAINTENANCE	45,770.
REPAIRS/MAINT - ROOMS	3,900.
REPAIRS/MAINT - EQUIPMENT	9,360.
REPAIRS & MAINT - VEHICLES	12,779.
REPAIRS/MAINT- BUILDING EXTERIOR	1,613.
ELEVATOR MAINTENANCE	11,375.
HVAC MAINTENANCE	38,218.
FURNITURE REPAIR	8,252.
FOOD & BEVERAGE EQUIP MAINT	27,217.
LAUNDRY EQUIP MAINT	8,273.
POOL & SPA REPAIR	8,778.
CLEANING SERVICES	1,594.
WASTE REMOVAL	14,157.
PRINTING	35,531.
CONTRACT LABOR	133,077.
CONTRACT SERVICES	57,480.
TELEPHONE	25,173.
INTERNET SERVICES	6,830.
POSTAGE	1,377.
OFFICE SUPPLIES	12,410.
PROFESSIONAL SERVICES	97,822.
SECURITY SERVICE	24,335.
MUSIC & ENTERTAINMENT	2,705.
GOLF PACKAGE	1,050.
DUES & SUBSCRIPTIONS	49,055.
MISCELLANEOUS	22,382.
CREDIT CARD PROCESSING	201,916.
BANK CHARGES	3,003.
DECORATING EXPENSE	14,028.
CASH OVER & SHORT	3,631.
PUBLICATIONS/REF MATERIAL	495.
PROFESSIONAL DEVELOPMENT	1,991.
INTEREST CHARGES	31.
RECOGNITION MATERIAL	1,709.
ADVERTISING - PRINT MEDIA	89,028.
ADVERTISING - TV/RADIO	6,519.
ADVERTISING - ONLINE/INTERNET	103,400.
LINEN	86,818.
CHINA, GLASS, SILVER	14,907.
UNIFORMS	12,239.
KITCHEN UTENSILS	10,759.
GUEST ROOM AMENITIES	36,014.
COMPLIMENTARY GOODS	16,694.
COMMISSION EXPENSE	32,747.
LANDSCAPING	24,201.
CONFERENCE MATERIALS	659.
RESEARCH AND DEVELOPMENT COSTS	110.
BAD DEBT EXPENSE	3,039.
PHOTO AND VIDEO	92.
LEASE EXPENSE	1,883.
BUSINESS ENTERTAINMENT	546.

NATIONAL ARBOR DAY FOUNDATION

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PREMIUM EXPENSE

16.

- SUBTOTAL - 1

9,481,531.

TOTAL OF FORM 990-T, SCHEDULE A, PART VIII, COLUMN 3

9,481,531.