

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury
Internal Revenue Service

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

A For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NATIONAL ARBOR DAY FOUNDATION Doing business as ARBOR DAY FOUNDATION Number and street (or P.O. box if mail is not delivered to street address) Room/suite 211 N 12 ST STE 501 City or town, state or province, country, and ZIP or foreign postal code LINCOLN, NE 68508-1411	D Employer identification number 23-7169265 E Telephone number 402-473-9551
F Name and address of principal officer: MATT HARRIS SAME AS C ABOVE		G Gross receipts \$ 52,599,536. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.ARBORDAY.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1971 M State of legal domicile: NE

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: THE PURPOSE OF THE CORPORATION SHALL BE TO ENGAGE IN EDUCATIONAL AND CHARITABLE ACTIVITIES		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	11	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	11	
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	524	
	6	Total number of volunteers (estimate if necessary)	0	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7,408,652.	
	7b	Net unrelated business taxable income from Form 990-T, line 34	-191,015.	
	Revenue	8	Contributions and grants (Part VIII, line 1h)	28,973,547. 32,036,238.
9		Program service revenue (Part VIII, line 2g)	13,232,771. 13,574,442.	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,505,143. 47,150.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,375,182. 3,361,323.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	47,086,643. 49,019,153.	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	304,250. 569,768.
		14	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	13,963,291. 14,788,298.
		16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
		b	Total fundraising expenses (Part IX, column (D), line 25)	4,463,107.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	28,778,672. 31,802,815.	
Net Assets or Fund Balances	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	43,046,213. 47,160,881.	
	19	Revenue less expenses. Subtract line 18 from line 12	4,040,430. 1,858,272.	
	20	Total assets (Part X, line 16)	45,298,652. 50,392,462.	
	21	Total liabilities (Part X, line 26)	10,369,490. 13,203,209.	
	22	Net assets or fund balances. Subtract line 21 from line 20	34,929,162. 37,189,253.	

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 MATT HARRIS, CHIEF EXECUTIVE OFFICER Type or print name and title	Date 10/25/18
Paid Preparer Use Only	Print/Type preparer's name KRYSTAL L SIEBRANDT, CPA	Preparer's signature KRYSTAL L SIEBRANDT
	Date 10/17/18	Check <input type="checkbox"/> if self-employed PTIN P00543870
	Firm's name HBE LLP	Firm's EIN 47-0677245
	Firm's address 7140 STEPHANIE LANE, P.O. 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 \$ 18,202,839. including grants of \$ 569,768.) (Revenue \$ 4,561,434.) 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 \$ 3,436,567. including grants of \$) (Revenue \$ 100,108.) 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.

4c (Code:) (Expenses \$ 12,720,418. including grants of \$) (Revenue \$ 1,820,590.) ARBOR DAY FARM - THIS NATIONAL HISTORIC LANDMARK IS HOME TO LIED LODGE & CONFERENCE CENTER, INNOVATIVE CONSERVATION DEMONSTRATIONS, AND THE ARBOR DAY FARM TREE ADVENTURE.

4d Other program services (Describe in Schedule O.) (Expenses \$ 6,632,347. including grants of \$) (Revenue \$ 2,699,752.)

4e Total program service expenses 40,992,171.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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

Input box for Schedule O check

Main table with columns for question numbers (1a-14b), descriptions, and Yes/No columns. Includes rows for backup withholding, employee counts, foreign accounts, 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 in 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 in 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, or 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 in 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 in 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 in 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 in Schedule O (see instructions).; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a 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 (or 1024 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 in Schedule O)
19 Describe in 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: MATT HARRIS - 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 instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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)	(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			
(1) RAY EMPSON CHAIR	1.00	X		X				0.	0.	0.
(2) DR. SCOTT JOSIAH VICE-CHAIR AND CHAIR ELECT	1.00	X		X				0.	0.	0.
(3) CRAYTON WEBB TRUSTEE	1.00	X						0.	0.	0.
(4) PRESTON COLE TRUSTEE	1.00	X						0.	0.	0.
(5) PAT COVEY TRUSTEE	1.00	X						0.	0.	0.
(6) SUSAN HENRICKS TRUSTEE	1.00	X						0.	0.	0.
(7) MARY DESJARDINS TRUSTEE	1.00	X						0.	0.	0.
(8) BILL KRUIDENIER TRUSTEE	1.00	X						0.	0.	0.
(9) LEAH MACSWORDS TRUSTEE	1.00	X						0.	0.	0.
(10) DANIELLE CRUMRINE TRUSTEE	1.00	X						0.	0.	0.
(11) KEN MUNSON TRUSTEE	1.00	X						0.	0.	0.
(12) MATT HARRIS CHIEF EXECUTIVE OFFICER	40.00			X				324,829.	0.	22,047.
(13) DAN LAMBE PRESIDENT	40.00			X				217,803.	0.	22,232.
(14) GARY DEEMER TREASURER	40.00			X				151,438.	0.	11,659.
(15) BRITT EHLERS SECRETARY	40.00			X				158,381.	0.	21,331.
(16) WOODROW NELSON VP MARKETING COMMUNICATION	40.00				X			167,139.	0.	16,309.
(17) DOUG FARRAR VP ARBOR DAY FARM	40.00				X			171,985.	0.	21,751.

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)	(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			
(18) KAREN HOUSER VP SYSTEMS	40.00				X			153,144.	0.	11,799.
(19) ADAM HOWARD MISSION ENGAGEMENT DIRECTO	40.00					X		139,780.	0.	21,108.
(20) YINKA AKINYEMI VP HUMAN RESOURCES	40.00					X		125,739.	0.	20,525.
(21) DANIEL COHN DIRECTOR OF COMMUNICATIONS	40.00					X		144,652.	0.	19,532.
(22) ROB NICKOLAUS DIRECTOR OF INFORMATION TE	40.00					X		137,503.	0.	20,425.
(23) KATIE LOOS VP VENTURES AND PARTNERSHIPS	40.00					X		139,461.	0.	21,112.
1b Sub-total								2,031,854.	0.	229,830.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,031,854.	0.	229,830.

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 **19**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
RR DONNELLEY PO BOX 93514, CHICAGO, IL 60673	LETTERSHOP	4,806,483.
STAPLES/TAYLOR COMMUNICATION PO BOX 71805, CHICAGO, IL 60694	PRINTING	1,749,121.
DAVID MCGREGOR NURSERY PO BOX 974, MCMINNVILLE, TN 37111	TREE NURSERY	1,595,652.
OLAM AMERICAS PO BOX 73154, DALLAS, TX 75373	SHADE GROWN COFFEE SUPPLIER	1,354,465.
GREEN TREES PO BOX 250, THE PLAINS, VA 20198	REFORESTATION	1,088,895.

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 **5**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	12,819,652.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,000,364.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	18,216,222.				
	g Noncash contributions included in lines 1a-1f: \$		25,617.				
	h Total. Add lines 1a-1f		32,036,238.				
	Program Service Revenue	2 a LIED LODGE/A.D. FARM	Business Code 722511	8,294,659.	886,007.	7,408,652.	
b TREE SALES		111000	4,561,432.	4,561,432.			
c CONFERENCE PROGRAMS		611600	577,829.	577,829.			
d ARBOR DAY YOUTH EDUC		722511	100,108.	100,108.			
e TREE CITY USA INCOME		900099	40,414.	40,414.			
f All other program service revenue							
g Total. Add lines 2a-2f			13,574,442.				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		47,366.			47,366.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	137,363.				
		(ii) Personal	0.				
		b Less: rental expenses					
		c Rental income or (loss)		137,363.			
	d Net rental income or (loss)		137,363.	137,363.			
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		b Less: cost or other basis and sales expenses			216.		
		c Gain or (loss)			-216.		
	d Net gain or (loss)		-216.			-216.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses	b				
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a	6,449,397.					
	b Less: cost of goods sold	b	3,580,167.				
	c Net income or (loss) from sales of inventory		2,869,230.	2,869,230.			
Miscellaneous Revenue		Business Code					
11 a LIST RENTAL INCOME	900099	345,229.			345,229.		
b OTHER INCOME	900099	9,501.	9,501.				
c							
d All other revenue							
e Total. Add lines 11a-11d		354,730.					
12 Total revenue. See instructions.		49,019,153.	9,181,884.	7,408,652.	392,379.		

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

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	569,768.	569,768.		
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				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,303,761.	890,076.	254,725.	158,960.
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	10,902,669.	9,110,710.	510,747.	1,281,212.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	206,460.	170,053.	11,259.	25,148.
9 Other employee benefits	1,510,670.	1,278,523.	63,338.	168,809.
10 Payroll taxes	864,738.	720,203.	46,876.	97,659.
11 Fees for services (non-employees):				
a Management				
b Legal	49,958.	42,469.	2,351.	5,138.
c Accounting	48,510.	36,383.	5,821.	6,306.
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.)	1,648,578.	1,564,909.	36,642.	47,027.
12 Advertising and promotion	523,393.	350,134.	163,172.	10,087.
13 Office expenses	29,605.	25,467.	1,691.	2,447.
14 Information technology	688,787.	641,147.	14,956.	32,684.
15 Royalties				
16 Occupancy	180,027.	177,216.	1,687.	1,124.
17 Travel	616,987.	483,321.	35,346.	98,320.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	65,399.	65,332.	67.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,309,351.	2,123,704.	89,111.	96,536.
23 Insurance	312,776.	286,731.	4,981.	21,064.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a TREE PURCHASES AND SHIP	8,362,111.	8,323,789.	0.	38,322.
b PRINTING/MAILING/PHOTO	7,204,752.	5,527,409.	208,490.	1,468,853.
c POSTAGE	3,991,298.	3,092,928.	90,944.	807,426.
d INVENTORY PURCHASES	1,794,063.	1,765,223.	24,521.	4,319.
e All other expenses	3,977,220.	3,746,676.	138,878.	91,666.
25 Total functional expenses. Add lines 1 through 24e	47,160,881.	40,992,171.	1,705,603.	4,463,107.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	3,783,559.	2,464,142.	0.	1,319,417.

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
Assets	1 Cash - non-interest-bearing	102,495.	1	-316,558.
	2 Savings and temporary cash investments	1,409,488.	2	5,798,422.
	3 Pledges and grants receivable, net	535,372.	3	540,356.
	4 Accounts receivable, net	2,199,149.	4	2,776,817.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	2,340,292.	8	2,361,497.
	9 Prepaid expenses and deferred charges	351,644.	9	346,766.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 56,876,977.		
	b Less: accumulated depreciation	10b 28,086,642.	29,663,933.	10c 28,790,335.
	11 Investments - publicly traded securities	6,574,079.	11	8,197,270.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,122,200.	15	1,897,557.
16 Total assets. Add lines 1 through 15 (must equal line 34)	45,298,652.	16	50,392,462.	
Liabilities	17 Accounts payable and accrued expenses	4,627,846.	17	6,108,733.
	18 Grants payable		18	
	19 Deferred revenue	2,983,305.	19	4,989,996.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,977,535.	23	1,341,298.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	780,804.	25	763,182.
	26 Total liabilities. Add lines 17 through 25	10,369,490.	26	13,203,209.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	33,870,695.	27	36,142,369.
	28 Temporarily restricted net assets	1,018,024.	28	1,006,441.
	29 Permanently restricted net assets	40,443.	29	40,443.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	34,929,162.	33	37,189,253.	
34 Total liabilities and net assets/fund balances	45,298,652.	34	50,392,462.	

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	49,019,153.
2	Total expenses (must equal Part IX, column (A), line 25)	2	47,160,881.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,858,272.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	34,929,162.
5	Net unrealized gains (losses) on investments	5	401,819.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	37,189,253.

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 in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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		
b Were the organization's financial statements audited by an independent accountant?	X	
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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization NATIONAL ARBOR DAY FOUNDATION	Employer identification number 23-7169265
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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 or 990-EZ).)
- 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 in 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		
Total						

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	26,861,907.	29,705,785.	26,230,377.	28,973,547.	32,036,238.	143,807,854.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	26,861,907.	29,705,785.	26,230,377.	28,973,547.	32,036,238.	143,807,854.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2,905,299.
6 Public support. Subtract line 5 from line 4.						140,902,555.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	26,861,907.	29,705,785.	26,230,377.	28,973,547.	32,036,238.	143,807,854.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	829,489.	580,836.	611,225.	616,786.	529,744.	3,168,080.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						146,975,934.
12 Gross receipts from related activities, etc. (see instructions)					12	58,332,214.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	95.87 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	95.20 %
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2017. 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 - 2016. 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 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>		
2 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>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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>		
c 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>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
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>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <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>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	Yes	No
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
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	Distributable Amount. 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).		

Schedule A (Form 990 or 990-EZ) 2017

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

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 for instructions and the latest information.

OMB No. 1545-0047

2017

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, and monitoring expenses.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

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 are a 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 programs
- 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	246,754.	237,048.	244,967.	237,181.	209,445.
b Contributions					
c Net investment earnings, gains, and losses	15,588.	9,706.	-7,919.	7,786.	27,736.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	262,342.	246,754.	237,048.	244,967.	237,181.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment 85.00 %
- b Permanent endowment 15.00 %
- c Temporarily restricted 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:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

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		4,496,807.		4,496,807.
b Buildings		35,576,901.	15,070,411.	20,506,490.
c Leasehold improvements		125,082.	53,420.	71,662.
d Equipment		11,160,066.	8,774,527.	2,385,539.
e Other		5,518,121.	4,188,284.	1,329,837.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				28,790,335.

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)		
Total. (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)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (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)	
Total. (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	
(3)	763,182.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	763,182.

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 FIN 48 (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.

1	Total revenue, gains, and other support per audited financial statements	1	53,001,139.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	401,819.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	3,580,167.
e	Add lines 2a through 2d	2e	3,981,986.
3	Subtract line 2e from line 1	3	49,019,153.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	49,019,153.

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.

1	Total expenses and losses per audited financial statements	1	50,741,048.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	3,580,167.
e	Add lines 2a through 2d	2e	3,580,167.
3	Subtract line 2e from line 1	3	47,160,881.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	47,160,881.

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, 2018, 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 3,580,167.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD 3,580,167.

**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 for the latest information.

OMB No. 1545-0047

2017

**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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
CALIFORNIA URBAN FORESTS COUNCIL PO BOX 823 NOVATO, CA 94948	95-3565481		49,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF BALTIMORE RECREATION AND PARKS - 3001 EAST DRIVE - BALTIMORE, MD 21217	52-6000769		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF ROCK HILL PO BOX 11706 ROCK HILL, SC 29731	57-6000244		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF WILMINGTON PO BOX 1810 WILMINGTON, NC 28402	56-6000239		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY PARKS FOUNDATION 830 5TH AVE NEW YORK, NY 10065	13-3561657		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
COMMUNITY GREENING CORP 3384 LAKEVIEW BLVD DELRAY BEACH, FL 33445	81-3559159		62,800.	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 **20.**
- 3** Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2017)

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GREENSCAPE OF JACKSONVILLE, INC. 1468 HENDRICKS AVENUE JACKSONVILLE, FL 32207	59-2283261		25,800.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KEEP TAMPA BAY BEAUTIFUL 730 WEST EMMA ST TAMPA, FL 33603	59-3150612		21,850.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KNOX, INC. 75 LAUREL ST HARTFORD, CT 06106	06-0985421		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KYCC 1319 WEST PICO BLVD LOS ANGELES, CA 90015	95-3779389		29,625.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NEW JERSEY TREE FOUNDATION, INC. 576 LEESVILLE ROAD JACKSON, NJ 08527	22-3484753		37,850.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
PHILADELPHIA ORCHARD PROJECT, INC. 4934 LARCHWOOD AVE PHILADELPHIA, PA 19143	26-1075823		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SUSTAINABLE LIFE MEDIA, INC. 3 MEACHAM PLACE SAN FRANCISCO, CA 94109	20-5202906		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE PENNSYLVANIA HORTICULTURAL SOCIETY - 100 NO. 20TH ST, 5TH FLOOR - PHILADELPHIA, PA 19103	23-1352265		42,343.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE URBAN BIRD & NATURE ALLIANCE 6400 SOUTH UNIVERSITY DR, ROAD NORTH OMAHA, NE 68182	47-4365431		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 Governments and Organizations in the United States (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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TOWN OF BRISTOL 10 COURT ST BRISTOL, RI 02809	05-6000040		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TOWN OF MORRISTOWN 200 SOUTH ST MORRISTOWN, NJ 07960	22-6002110		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES ATLANTA 225 CHESTER AVE ATLANTA, GA 30316	58-1584758		24,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES FOR HOUSTON PO BOX 270477 HOUSTON, TX 77277	76-0046318		56,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
WESTERN RESERVE LAND CONSERVANCY 3850 CHAGRIN RIVER RD MORELAND HILLS, OH 44022	34-1571233		20,000.	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: CALIFORNIA URBAN FORESTS COUNCIL

(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 BALTIMORE RECREATION AND PARKS

(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 ROCK HILL

(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 WILMINGTON

(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

(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: COMMUNITY GREENING CORP

(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: 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: KNOX, 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: KYCC

(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

Part IV Supplemental Information

INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: PHILADELPHIA ORCHARD PROJECT, 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: SUSTAINABLE LIFE MEDIA, 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 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: 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: TOWN OF BRISTOL

(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: TOWN OF MORRISTOWN

(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 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: WESTERN RESERVE LAND 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.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2017

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 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Part I Questions Regarding Compensation

	Yes	No
1a 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 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	1b	
2 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?	2	
3 Indicate which, if any, of the following the filing 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		
4 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:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 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:		
a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 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:		
a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 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	7	X
8 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	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2017

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 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) MATT HARRIS CHIEF EXECUTIVE OFFICER	(i)	324,829.	0.	0.	3,000.	19,047.	346,876.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DAN LAMBE PRESIDENT	(i)	217,803.	0.	0.	3,000.	19,232.	240,035.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) GARY DEEMER TREASURER	(i)	151,438.	0.	0.	3,000.	8,659.	163,097.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) BRITT EHLERS SECRETARY	(i)	158,381.	0.	0.	3,000.	18,331.	179,712.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) WOODROW NELSON VP MARKETING COMMUNICATION	(i)	167,139.	0.	0.	3,000.	13,309.	183,448.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DOUG FARRAR VP ARBOR DAY FARM	(i)	171,985.	0.	0.	3,000.	18,751.	193,736.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) KAREN HOUSER VP SYSTEMS	(i)	153,144.	0.	0.	3,000.	8,799.	164,943.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) ADAM HOWARD MISSION ENGAGEMENT DIRECTO	(i)	139,780.	0.	0.	3,000.	18,108.	160,888.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) DANIEL COHN DIRECTOR OF COMMUNICATIONS	(i)	144,652.	0.	0.	1,446.	18,086.	164,184.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) ROB NICKOLAUS DIRECTOR OF INFORMATION TE	(i)	137,503.	0.	0.	3,000.	17,425.	157,928.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) KATIE LOOS VP VENTURES AND PARTNERSHIPS	(i)	139,461.	0.	0.	3,000.	18,112.	160,573.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2017

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for the latest information.

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				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (EQUIPMENT)	X	1	25,617.	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 IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three 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) 2017

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 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2017

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:

RAIN FOREST RESCUE

EXPENSES \$ 3,641,545. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,934,645.

TREE CITY USA

EXPENSES \$ 1,851,901. INCLUDING GRANTS OF \$ 0. REVENUE \$ 40,414.

CONFERENCE PROGRAMS

EXPENSES \$ 1,138,901. INCLUDING GRANTS OF \$ 0. REVENUE \$ 577,829.

GENERAL

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 146,864.

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

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

Schedule O (Form 990 or 990-EZ) (2017)

732211 09-07-17

Name of the organization

NATIONAL ARBOR DAY FOUNDATION

Employer identification number

23-7169265

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, TN, UT, VA, WV, WI

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.

Name of the organization NATIONAL ARBOR DAY FOUNDATION	Employer identification number 23-7169265
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FORM 990, PART VI, SECTION C, LINE 19:

THE FOUNDATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY,
AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.

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

2017

For calendar year 2017 or other tax year beginning JUL 1, 2017, and ending JUN 30, 2018

▶ 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).

Department of the Treasury
Internal Revenue Service

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

A <input type="checkbox"/> Check box if address changed 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)	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) NATIONAL ARBOR DAY FOUNDATION Number, street, and room or suite no. If a P.O. box, see instructions. 211 N 12 ST STE 501 City or town, state or province, country, and ZIP or foreign postal code LINCOLN, NE 68508-1411	D Employer identification number (Employees' trust, see instructions.) 23-7169265 E Unrelated business activity codes (See instructions.) 900004
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C Book value of all assets at end of year 50,392,462.	F Group exemption number (See instructions.) ▶ G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust
--	---

H Describe the organization's primary unrelated business activity. ▶ **HOTEL & CONFERENCE CENTER**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **MATT HARRIS** Telephone number ▶ **402-474-5655**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales			
b Less returns and allowances			
c Balance ▶	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)...	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10 7,408,652.	7,599,667.	-191,015.
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule)	12		
13 Total. Combine lines 3 through 12	13 7,408,652.	7,599,667.	-191,015.

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

14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15		
16 Repairs and maintenance	16		
17 Bad debts	17		
18 Interest (attach schedule)	18		
19 Taxes and licenses	19		
20 Charitable contributions (See instructions for limitation rules)	20		
21 Depreciation (attach Form 4562)	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	22a		22b
23 Depletion	23		
24 Contributions to deferred compensation plans	24		
25 Employee benefit programs	25		
26 Excess exempt expenses (Schedule I)	26		
27 Excess readership costs (Schedule J)	27		
28 Other deductions (attach schedule)	28		
29 Total deductions. Add lines 14 through 28	29		0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		-191,015.
31 Net operating loss deduction (limited to the amount on line 30) SEE STATEMENT 1	31		
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32		-191,015.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33		1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34		-191,015.

Part III Tax Computation

Table with 3 columns: Description, Line Number, Amount. Includes rows for Organizations Taxable as Corporations (35), Trusts Taxable at Trust Rates (36), Proxy tax (37), Alternative minimum tax (38), Tax on Non-Compliant Facility Income (39), and Total (40).

Part IV Tax and Payments

Table with 3 columns: Description, Line Number, Amount. Includes rows for Foreign tax credit (41a-41e), Other taxes (42-43), Total tax (44), Payments (45a-45g), Estimated tax penalty (47), Tax due (48), Overpayment (49), and Credited/Refunded amounts (50).

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

Table with 3 columns: Question, Yes, No. Includes questions 51, 52, and 53 regarding foreign interests, distributions, and tax-exempt interest.

Sign Here: Declaration of preparer, Signature of officer, Date, Title (CHIEF EXECUTIVE OFFICER), and checkbox for IRS discussion.

Paid Preparer Use Only: Print/Type preparer's name (KRYSTAL L SIEBRANDT), Preparer's signature, Date (10/17/18), Firm's name (HBE LLP), Firm's address (7140 STEPHANIE LANE, P.O. BOX 23110, LINCOLN, NE 68542-3110), Firm's EIN (47-0677245), and Phone no. (402) 423-4343.

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **N/A**

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

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

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)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) 0. (b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	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 schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8			0.	0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		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	6. Deductions directly connected with income in column 5
(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 page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals			0.	0.

Schedule G - 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 schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) LIED LODGE &						
(2) CONF. CTR.	7,408,652.	7,599,667.	-191,015.			
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
Totals		7,408,652.	7,599,667.			0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

FORM 990-T NET OPERATING LOSS DEDUCTION STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/99	829,987.	0.	829,987.	829,987.
06/30/00	940,467.	0.	940,467.	940,467.
06/30/01	712,956.	0.	712,956.	712,956.
06/30/02	732,328.	0.	732,328.	732,328.
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.
NOL CARRYOVER AVAILABLE THIS YEAR			16,068,581.	16,068,581.

FORM 990-T SCHEDULE I - EXPENSES DIRECTLY CONNECTED WITH PRODUCTION OF UNRELATED BUSINESS INCOME STATEMENT 2

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
COST OF SALES -RESTAURANT FOOD		847,301.	
COST OF SALES - WINE		40,769.	
COST OF SALES - LIQUOR		42,844.	
COST OF SALES - BEER		37,008.	
EARLY PAYMENT DISCOUNT		-2.	
FREIGHT - IN		2,763.	
SALARIES & WAGES		2,516,657.	
SALARIES & WAGES - PAID LEAVE		362,802.	
SALARIES & WAGES - COMMISSIONS		31,329.	
RETIREMENT BENEFIT		47,594.	
PAYROLL TAXES		229,788.	
ADVERTISING		2,909.	
COMPUTER SUPPLIES		3,676.	
COMPUTER SERVICE		32,066.	
STORAGE		2,069.	

SUPPLIES	65,026.
LIFE/SAFETY SUPPLIES	2,761.
SUPPLIES - CLEANING	30,832.
SUPPLIES - PAPER PRODUCTS	62,643.
SUPPLIES - SWIMMING POOL	6,051.
LIGHTBULBS	2,843.
OUTSIDE LAUNDRY EXPENSE	359.
EQUIPMENT RENTAL	26,991.
FUEL EXPENSE	7,826.
TRAVEL	8,140.
MEETING EVENTS	8,526.
BUSINESS MEALS - AT 50%	3,314.
LODGING	2,360.
LEGAL FEES	4,355.
DEPRECIATION	1,005,568.
INSURANCE - GENERAL	135,135.
INSURANCE - EMPLOYEE HEALTH	406,353.
INSURANCE - EMPLOYEE DENTAL	11,315.
INSURANCE - EMPLOYEE LTD	7,406.
INSURANCE - EMPLOYEE STD	11,362.
INSURANCE -EMPLOYEE BASIC LIFE	1,142.
FLEX ADMINISTRATION FEES	846.
GENERAL TAXES, LICENSE & FEES	200,097.
UTILITIES - ELECTRICITY	262,138.
UTILITIES - GAS	55,079.
UTILITIES - WATER	48,030.
CABLE	17,226.
WOOD CHIPS	130,994.
REPAIRS & MAINTENANCE	34,750.
REPAIRS/MAINT - EQUIPMENT	1,917.
REPAIRS & MAINT - VEHICLES	2,517.
ELEVATOR MAINTENANCE	5,077.
HVAC MAINTENANCE	31,201.
FURNITURE REPAIR	2,856.
FOOD & BEVERAGE EQUIP MAINT	22,176.
LAUNDRY EQUIP MAINT	2,463.
POOL & SPA REPAIR	2,125.
CLEANING SERVICES	6,955.
WASTE REMOVAL	12,484.
PRINTING	20,609.
CONTRACT SERVICES	83,554.
TELEPHONE	21,700.
INTERNET SERVICES	10,495.
POSTAGE	4,022.
OFFICE SUPPLIES	8,199.
PROFESSIONAL SERVICES	6,966.
SECURITY SERVICE	13,563.
MUSIC & ENTERTAINMENT	14,960.
GOLF PACKAGE	2,459.
DUES & SUBSCRIPTIONS	6,318.
MISCELLANEOUS	15,198.
CREDIT CARD PROCESSING	152,366.
BANK CHARGES	1,036.

DECORATING EXPENSE		3,545.	
CASH OVER & SHORT		754.	
PROFESSIONAL DEVELOPMENT		6,680.	
INTEREST CHARGES		56,429.	
RECOGNITION MATERIAL		7,754.	
ADVERTISING - PRINT MEDIA		123,480.	
TV/RADIO ADVERTISING		187.	
YELLOW PAGES ADVERTISING		2,291.	
ADVERTISING - ONLINE/INTERNET		64,329.	
LINEN		41,873.	
CHINA, GLASS, SILVER		13,279.	
UNIFORMS		6,386.	
KITCHEN UTENSILS		4,844.	
GUEST ROOM AMENITIES		10,474.	
COMPLIMENTARY GOODS		12,712.	
COMMISSION EXPENSE		21,651.	
LANDSCAPING		12,977.	
COST OF SPOILAGE/SHRINKAGE		160.	
ADF PARKING PASSES		-2,570.	
STATE UNEMPLOYMENT TAXES		1,465.	
INSURANCE - LTD SUPPLEMENTAL		224.	
BAD DEBT EXPENSE		265.	
COLLATERAL MATERIALS		151.	
FERTILIZER & CHEMICALS		70.	
	- SUBTOTAL -	1	7,599,667.
TOTAL OF FORM 990-T, SCHEDULE I, COLUMN 3			<u>7,599,667.</u>