

EXTENDED TO MAY 16, 2022

Form **990**

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

OMB No. 1545-0047

2020

Open to Public Inspection

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 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**


B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization NATIONAL ARBOR DAY FOUNDATION		D Employer identification number 23-7169265
	Doing business as ARBOR DAY FOUNDATION		E Telephone number 402-473-9551
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 91,246,700.
	211 N 12 ST STE 501		
	City or town, state or province, country, and ZIP or foreign postal code LINCOLN, NE 68508-1411		H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No
F Name and address of principal officer: MATT HARRIS SAME AS C ABOVE		H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527		H(c) Group exemption number ▶	
J Website: ▶ WWW.ARBORDAY.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶		L Year of formation: 1971 M State of legal domicile: NE	

Part I Summary

Activities & Governance	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.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	517
	6 Total number of volunteers (estimate if necessary)	6	1
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	4,851,380.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	69,154,451.	58,866,709.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	11,512,873.	26,587,896.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	430,447.	1,095,519.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,754,210.	2,540,220.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	83,851,981.	89,090,344.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	1,080,362.	2,006,267.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	15,632,806.	16,885,886.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 11,035,601.	0.	0.
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	54,036,142.	56,295,703.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	70,749,310.	75,187,856.	
19 Revenue less expenses. Subtract line 18 from line 12	13,102,671.	13,902,488.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 28)	72,817,945.	85,736,247.
	22 Net assets or fund balances. Subtract line 21 from line 20	21,958,586.	18,951,843.
22 Net assets or fund balances. Subtract line 21 from line 20		50,859,359.	66,784,404.

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: 	Date: 11/2/21
	MATT HARRIS, CHIEF EXECUTIVE OFFICER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name KRYSTAL L SIEBRANDT, CPA	Preparer's signature KRYSTAL L SIEBRANDT	Date 11/01/21	Check if self-employed <input type="checkbox"/>	PTIN P00543870
	Firm's name ▶ HBE LLP	Firm's EIN ▶ 47-0677245			
	Firm's address ▶ 7140 STEPHANIE LANE PO BOX 23110 LINCOLN, NE 68542-3110	Phone no. (402) 423-4343			

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

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

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 39,837,349. including grants of \$ 2,006,267.) (Revenue \$ 20,612,528.) TREES FOR AMERICA - THE FOUNDATION'S SIGNATURE PROGRAM DISTRIBUTES MILLIONS OF TREES EACH YEAR ACROSS AMERICA, HELPS REPLANT FORESTS, AND TEACHES THE IMPORTANCE OF TREES.

4b (Code:) (Expenses \$ 2,679,343. including grants of \$) (Revenue \$ 584,777.) RAIN FOREST RESCUE - VARIOUS ACTIVITIES THAT SUPPORT LOCAL PARTNERS AND COMMUNITIES IN THEIR EFFORTS TO PROTECT, SUSTAIN, AND RESTORE TROPICAL RAIN FORESTS.

4c (Code:) (Expenses \$ 10,652,628. including grants of \$) (Revenue \$ 1,835,866.) 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 on Schedule O.) (Expenses \$ 2,859,799. including grants of \$) (Revenue \$ 710,376.)

4e Total program service expenses 56,029,119.

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>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors?</i>	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	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>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	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>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f 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>	12a 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>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	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>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefits, and controlled entities.

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 []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe 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 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records 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. See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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) MATT HARRIS CHIEF EXECUTIVE OFFICER	40.00			X			354,084.	0.	41,256.	
(2) DAN LAMBE PRESIDENT	40.00			X			241,010.	0.	29,125.	
(3) WOODROW NELSON VP MARKETING COMMUNICATION	40.00				X		192,116.	0.	17,425.	
(4) KATIE LOOS VP VENTURES AND PARTNERSHI	40.00				X		165,620.	0.	30,532.	
(5) BRITT EHLERS SECRETARY	40.00			X			158,848.	0.	30,247.	
(6) KAREN HOUSER VP SYSTEMS	40.00				X		169,835.	0.	12,277.	
(7) GARY DEEMER TREASURER	40.00			X			162,229.	0.	12,231.	
(8) AUSTIN MACKRILL VP ARBOR DAY FARM	40.00					X	143,630.	0.	29,364.	
(9) ROB NICKOLAUS DIRECTOR OF INFORMATION TE	40.00					X	148,296.	0.	21,801.	
(10) DANIEL MORROW DIRECTOR OF CORPORATE PART	40.00					X	132,104.	0.	21,904.	
(11) YINKA AKINYEMI VP HUMAN RESOURCES	40.00					X	140,617.	0.	11,726.	
(12) VICKI WOOLMAN VP SYSTEMS AND OPERATIONS	40.00					X	130,810.	0.	9,564.	
(13) DANIELLE CRUMRINE TRUSTEE	1.00	X					0.	0.	0.	
(14) PAT COVEY CHAIR	1.00	X		X			0.	0.	0.	
(15) CRAYTON WEBB TRUSTEE	1.00	X					0.	0.	0.	
(16) MARK JOHNSON TRUSTEE	1.00	X					0.	0.	0.	
(17) LESLIE WELDON VICE CHAIR	1.00	X		X			0.	0.	0.	

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) SUSAN HENRICKS TRUSTEE	1.00	X						0.	0.	0.
(19) MARY DESJARDINS-THERRIEN TRUSTEE	1.00	X						0.	0.	0.
(20) ERNESTO HERRERA TRUSTEE	1.00	X						0.	0.	0.
(21) KENNETH MUNSON TRUSTEE	1.00	X						0.	0.	0.
(22) ROBERT RUANO TRUSTEE	1.00	X						0.	0.	0.
(23) DENISE NAGUIB TRUSTEE	1.00	X						0.	0.	0.
1b Subtotal							2,139,199.	0.	267,452.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							2,139,199.	0.	267,452.	

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 **27**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
GREENTREES, LLC PO BOX 250, THE PLAINS, VA 20198 RR DONNELLEY	TREE PLANTING, CARBON OFFSETS	13,345,411.
PO BOX 93514, CHICAGO, IL 60673 TAYLOR COMMUNICATION	LETTERSHOP	6,170,436.
PO BOX 71805, CHICAGO, IL 60694 CONSERVATION INTERNATIONAL FOUNDATION, 2011 CRYSTAL DRIVE SUITE 600, ARLINGTON,	PRINTING	2,241,433.
DAVID MCGREGOR NURSERY PO BOX 974, MCMINNVILLE, TN 37111	CARBON OFFSETS	2,113,020.
	TREE NURSERY	1,876,942.

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 **80**

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	17,350,606.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	518,583.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	40,997,520.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			58,866,709.			
Program Service Revenue	2 a CARBON SALES	Business Code					
		111000	14,600,438.	14,600,438.			
	b TREE SALES	111000	6,012,090.	6,012,090.			
	c LIED LODGE/A.D. FARM	722511	5,384,440.	533,060.	4,851,380.		
	d CONFERENCE PROGRAMS	611600	297,250.	297,250.			
	e ARBOR DAY YOUTH EDUC	722511	257,313.	257,313.			
	f All other program service revenue	900099	36,365.	36,365.			
g Total. Add lines 2a-2f			26,587,896.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			382,575.		382,575.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	119,448.			
			(ii) Personal				
	b Less: rental expenses	6b	0.				
	c Rental income or (loss)	6c	119,448.				
	d Net rental income or (loss)			119,448.	119,448.		
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	1,194,188.	735,560.		
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	1,076,473.	140,331.			
c Gain or (loss)	7c	117,715.	595,229.				
d Net gain or (loss)			712,944.		712,944.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a		2,812,551.				
b Less: cost of goods sold	10b	939,552.					
c Net income or (loss) from sales of inventory			1,872,999.	1,872,999.			
Miscellaneous Revenue	11 a LIST RENTAL INCOME	Business Code					
		900099	533,189.			533,189.	
	b OTHER INCOME	900099	14,584.	14,584.			
	c						
	d All other revenue						
e Total. Add lines 11a-11d			547,773.				
12 Total revenue. See instructions			89,090,344.	23,743,547.	4,851,380.	1,628,708.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,006,267.	2,006,267.		
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	1,984,804.	187,987.	1,229,724.	567,093.
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	11,924,368.	7,842,800.	2,075,431.	2,006,137.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	467,656.	205,833.	243,684.	18,139.
9 Other employee benefits	1,487,037.	902,162.	528,165.	56,710.
10 Payroll taxes	1,022,021.	536,576.	421,629.	63,816.
11 Fees for services (nonemployees):				
a Management				
b Legal	154,863.	99,314.	38,057.	17,492.
c Accounting	55,978.		55,978.	
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.)	3,429,079.	1,965,958.	1,106,095.	357,026.
12 Advertising and promotion	873,929.	478,309.	393,066.	2,554.
13 Office expenses	43,332.	15,267.	14,302.	13,763.
14 Information technology	1,101,125.	416,963.	665,217.	18,945.
15 Royalties				
16 Occupancy	90,725.	45,802.	44,923.	
17 Travel	287,408.	154,289.	95,682.	37,437.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	26,643.	26,643.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,491,116.	1,727,796.	540,272.	223,048.
23 Insurance	322,386.	223,960.	81,111.	17,315.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a REFORESTATION CARBON CR	11,330,292.	11,330,292.	0.	0.
b PRINTING/MAILING/PHOTOG	8,845,089.	5,482,330.	27,539.	3,335,220.
c TREE PURCHASES AND SHIP	8,032,444.	7,771,044.	0.	261,400.
d REFORESTATION EXPENSES	7,247,298.	7,247,298.	0.	0.
e All other expenses SEE SCH O	11,963,996.	7,362,229.	562,261.	4,039,506.
25 Total functional expenses. Add lines 1 through 24e	75,187,856.	56,029,119.	8,123,136.	11,035,601.
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"/> X if following SOP 98-2 (ASC 958-720)	4,608,281.	3,081,379.	0.	1,526,902.

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	-1,157,039.	1	1,112.	
	2 Savings and temporary cash investments	23,896,979.	2	26,981,031.	
	3 Pledges and grants receivable, net	739,145.	3	760,004.	
	4 Accounts receivable, net	4,515,365.	4	4,745,112.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	5,274,737.	8	11,768,197.	
	9 Prepaid expenses and deferred charges	1,315,715.	9	955,719.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 64,369,171.			
	b Less: accumulated depreciation	10b 35,238,186.			
	11 Investments - publicly traded securities	29,088,873.	10c	29,130,985.	
	12 Investments - other securities. See Part IV, line 11	7,839,276.	11	10,143,995.	
	13 Investments - program-related. See Part IV, line 11		12		
	14 Intangible assets		13		
	15 Other assets. See Part IV, line 11	1,304,894.	14		
16 Total assets. Add lines 1 through 15 (must equal line 33)	72,817,945.	15	1,250,092.		
		16	85,736,247.		
Liabilities	17 Accounts payable and accrued expenses	13,706,432.	17	8,173,952.	
	18 Grants payable		18		
	19 Deferred revenue	1,222,043.	19	3,265,953.	
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties	2,664,300.	23	2,664,300.	
	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	4,365,811.	25	4,847,638.	
	26 Total liabilities. Add lines 17 through 25	21,958,586.	26	18,951,843.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	49,990,084.	27	65,637,081.	
	28 Net assets with donor restrictions	869,275.	28	1,147,323.	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
	32 Total net assets or fund balances	50,859,359.	32	66,784,404.	
33 Total liabilities and net assets/fund balances	72,817,945.	33	85,736,247.		

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	89,090,344.
2	Total expenses (must equal Part IX, column (A), line 25)	2	75,187,856.
3	Revenue less expenses. Subtract line 2 from line 1	3	13,902,488.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	50,859,359.
5	Net unrealized gains (losses) on investments	5	2,056,917.
6	Donated services and use of facilities	6	
7	Investment expenses	7	-34,360.
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	66,784,404.

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			
2b	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			
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on 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	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2020)

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

2020

Open to Public Inspection

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

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	28,973,547.	32,036,238.	41,055,429.	69,154,451.	58,866,709.	230,086,374.
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	28,973,547.	32,036,238.	41,055,429.	69,154,451.	58,866,709.	230,086,374.
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)						9,535,968.
6 Public support. Subtract line 5 from line 4.						220,550,406.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	28,973,547.	32,036,238.	41,055,429.	69,154,451.	58,866,709.	230,086,374.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...	616,786.	529,744.	2,182,341.	2,223,173.	2,964,960.	8,517,004.
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						238,603,378.
12 Gross receipts from related activities, etc. (see instructions)					12	73,038,828.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)).....	14	92.43 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	94.56 %
16a 33 1/3% support test - 2020. 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 - 2019. 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 - 2020. 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 - 2019. 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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 - 2019. 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b 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 (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 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 line 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 lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described in line 11a above?		
11b		
c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
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.		
2		

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).		
1		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <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 governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
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.			
2a			
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in 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.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b 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? If "Yes" or "No" provide details in Part VI.			
3a			
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.			
3b			

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 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	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 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	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).		

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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, 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 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

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

2020

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 value of contributions, grants, and end of year, and 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, number of easements, acreage, and monitoring details.

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 questions about reporting art and historical treasures.

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

Schedule D (Form 990) 2020

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	293,855.	284,354.	262,342.	246,754.	237,048.
b Contributions					
c Net investment earnings, gains, and losses	67,147.	9,501.	22,012.	15,588.	9,706.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	361,002.	293,855.	284,354.	262,342.	246,754.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 79.0000 %
 - b Permanent endowment 21.0000 %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations | X | |
| (ii) Related organizations | | X |
| 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		4,496,809.		4,496,809.
b Buildings		39,341,656.	19,088,016.	20,253,640.
c Leasehold improvements		125,082.	72,171.	52,911.
d Equipment		13,109,517.	10,500,532.	2,608,985.
e Other		7,296,107.	5,577,467.	1,718,640.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				29,130,985.

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	870,132.
(3) CONDITIONAL CONTRIBUTIONS	3,977,506.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	4,847,638.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	92,052,453.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	2,056,917.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	905,192.
e	Add lines 2a through 2d	2e	2,962,109.
3	Subtract line 2e from line 1	3	89,090,344.
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	89,090,344.

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	76,127,408.
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	939,552.
e	Add lines 2a through 2d	2e	939,552.
3	Subtract line 2e from line 1	3	75,187,856.
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	75,187,856.

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, 2021, 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	939,552.
INVESTMENT MANAGEMENT FEES	-34,360.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	905,192.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	939,552.
--------------------	----------

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

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

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS	132,350.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS	40,000.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS	190,586.
NORTH AMERICA	0	0	PROGRAM SERVICES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS	55,605.
3 a Subtotal	0	0			418,541.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			418,541.

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND THE CARIBBEAN	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	132,350.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	85,436.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	49,800.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	35,350.	WIRE TRANSFER	0.		
		NORTH AMERICA	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	31,605.	CHECK	0.		
		NORTH AMERICA	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	24,000.	CHECK	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	20,000.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	20,000.	WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **9**

3 Enter total number of other organizations or entities **0**

SEE PART V FOR COLUMN (D) DESCRIPTIONS

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

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

Part III can be duplicated if additional space is needed.

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

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

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

PART I, LINE 2:

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

PART II, COLUMN (D):

REGION: CENTRAL AMERICA AND THE CARIBBEAN

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

REGION: EUROPE (INCLUDING ICELAND & GREENLAND)

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

REGION: EUROPE (INCLUDING ICELAND & GREENLAND)

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

REGION: EUROPE (INCLUDING ICELAND & GREENLAND)

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

Part V Supplemental Information

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

REGION: NORTH AMERICA

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

REGION: NORTH AMERICA

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

REGION: EUROPE (INCLUDING ICELAND & GREENLAND)

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

REGION: EAST ASIA AND THE PACIFIC

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

REGION: EAST ASIA AND THE PACIFIC

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

**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

2020

**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
KEEP DURHAM BEAUTIFUL, INC 2011 FAY ST DURHAM, NC 27704	02-0735076		22,610.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
BOSTON NATURE CENTER 500 WALK HILL ST MATTAPAN, MA 02126	04-2104702		30,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KNOX PARKS FOUNDATION 75 LAURAEAL ST HARTFORD, CT 06106	06-0985421		33,600.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
PAPPIO VALLEY NURSERY, INC. PO BOX 461063 PAPILLION, NE 68046	20-0836539		32,907.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
RIVERFRONT NORTH PARTNERSHIP 3460 N DELAWARE AVE SUITE 306 PHILADELPHIA, PA 19134	20-2231228		69,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GREAT PLAINS NURSERY, LLC 3074 CNTY RD I WESTON, NE 68070	20-2900438		31,824.	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 **▶ 37.**
- 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) 2020

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RETREEUS 751 ROYALSBORO RD DURHAM, NC 04222	20-4286082		22,800.	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		41,875.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREE PITTSBURGH 32 62ND ST PITTSBURGH, PA 15201	25-1778057		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
RIVERFRONT RECAPTURE, INC. 50 COLUMBUS BLVD FIRST FLOOR HARTFORD, CT 06106	26-1045653		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF GRAND RAPIDS PARKS PO BOX 3199 GRAND RAPIDS, MI 49501	26-1406347		40,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE GREENING OF DETROIT 13000 W MCNICHOLS RD DETROIT, MI 48235	31-0036036		31,811.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE PROPERTIES OF WRIGHT FIELD, LLC - 5924 HICKAM DRIVE - DAYTON, OH 45431	31-1810274		31,300.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
PLANT WITH PURPOSE 4747 MORENA BLVD SUITE 100 SAN DIEGO, CA 92117	33-0052976		26,640.	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		30,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE PARKS ALLIANCE OF INDIANAPOLIS 615 N ALABAMA STE A INDIANAPOLIS, IN 46204	35-1860468		24,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE MORTON ARBORETUM 4100 IL ROUTE 53 LISLE, IL 60532	36-1505770		30,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREE TRUST 2231 EDGEWOOD AVE S ST. LOUIS PARK, MN 55426	41-1291626		47,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
COUNCIL BLUFFS TREES FOREVER 208 ANTIOCH DR COUNCIL BLUFFS, IA 51503	42-1413899		23,180.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CEDAR RAPIDS TREES FOREVER 80 W 8TH AVE MARION, IA 52302	42-1418191		40,700.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GROUNDWORK RVA, INC. 3001 MEADOWBRIDGE ROAD RICHMOND, VA 23222	46-2191744		27,850.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREE SAN DIEGO PO BOX 6324 SAN DIEGO, CA 92166	46-5183143		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE URBAN BIRD & NATURE ALLIANCE 6400 S UNIVERSITY DRIVE ROAD NORTH OMAHA, NE 68106	47-4365431		146,054.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
DELEWARE CENTER FOR HORTICULTURE 1810 N DUPONT ST WILMINGTON, DE 19806	51-0252857		28,800.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KEEP THE MIDLANDS BEAUTIFUL 1305 AUGUSTA ROAD WEST COLUMBIA, SC 29169	57-0888246		40,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TOWN OF LATTA 107 NW RAILROAD AVE LATTA, SC 29565	57-6001063		25,800.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES ATLANTA 225 CHESTER AVE ATLANTA, GA 30316	58-1584758		93,960.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF LAKE MARY 140 E WILBUR AVE LAKE MARY, FL 32746	59-1484975		29,875.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
MIAMI DADE COUNTY 275 NW 2ND STREET MIAMI, FL 33128	59-6000573		90,700.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TEXAS TREE FOUNDATION 2906 SWISS AVE DALLAS, TX 75204	75-1886520		82,375.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRUIT TREE PLANTING FOUNDATION PO BOX 81881 PITTSBURGH, PA 15217	75-3020477		52,215.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES FOR HOUSTON PO BOX 270477 HOUSTON, TX 77277	76-0046318		117,800.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES MATTER 734 W POLK STREET PHOENIX, AZ 85007	81-0597674		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ARIZONA SUSTAINABILITY ALLIANCE 8205 S. PRIEST DR TEMPE, AZ 85284	82-1644765		40,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE PARK PEOPLE 1510 S GRANT STREET DENVER, CO 80210	84-6045624		26,300.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF TREES 3117 NE M L KING JR BLVD PORTLAND, OR 97212	93-0999999		55,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KYCC 3727 W 6TH ST SUITE 300 LOS ANGELES, CA 90020	95-3779389		41,250.	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: KEEP DURHAM BEAUTIFUL, INC

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

NAME OF ORGANIZATION OR GOVERNMENT: BOSTON NATURE CENTER

(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 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.

NAME OF ORGANIZATION OR GOVERNMENT: PAPIO VALLEY NURSERY, INC.

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

NAME OF ORGANIZATION OR GOVERNMENT: RIVERFRONT NORTH PARTNERSHIP

(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: GREAT PLAINS NURSERY, LLC

Part IV Supplemental Information

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

NAME OF ORGANIZATION OR GOVERNMENT: RETREEUS

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

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

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

NAME OF ORGANIZATION OR GOVERNMENT: TREE PITTSBURGH

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

NAME OF ORGANIZATION OR GOVERNMENT: RIVERFRONT RECAPTURE, 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: FRIENDS OF GRAND RAPIDS 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.

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: THE GREENING OF DETROIT

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

NAME OF ORGANIZATION OR GOVERNMENT: THE PROPERTIES OF WRIGHT FIELD, LLC

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

NAME OF ORGANIZATION OR GOVERNMENT: PLANT WITH PURPOSE

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

NAME OF ORGANIZATION OR GOVERNMENT: 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.

NAME OF ORGANIZATION OR GOVERNMENT: THE PARKS ALLIANCE OF INDIANAPOLIS

(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 MORTON ARBORETUM

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

Part IV Supplemental Information

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

NAME OF ORGANIZATION OR GOVERNMENT: TREE TRUST

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

NAME OF ORGANIZATION OR GOVERNMENT: COUNCIL BLUFFS TREES FOREVER

(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: CEDAR RAPIDS TREES FOREVER

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

NAME OF ORGANIZATION OR GOVERNMENT: GROUNDWORK RVA, INC.

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

NAME OF ORGANIZATION OR GOVERNMENT: TREE SAN DIEGO

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

Part IV Supplemental Information

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: DELEWARE CENTER FOR HORTICULTURE

(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 THE MIDLANDS 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: TOWN OF LATTA

(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: CITY OF LAKE MARY

(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: MIAMI DADE COUNTY

(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: TEXAS TREE FOUNDATION

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

NAME OF ORGANIZATION OR GOVERNMENT: FRUIT TREE PLANTING FOUNDATION

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

NAME OF ORGANIZATION OR GOVERNMENT: 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: TREES MATTER

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

NAME OF ORGANIZATION OR GOVERNMENT: ARIZONA SUSTAINABILITY ALLIANCE

Part IV Supplemental Information

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

NAME OF ORGANIZATION OR GOVERNMENT: THE PARK PEOPLE

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

NAME OF ORGANIZATION OR GOVERNMENT: FRIENDS OF TREES

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

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.

Multiple horizontal lines for additional supplemental information.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2020

Open to Public Inspection

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

Part I Questions Regarding Compensation

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"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <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

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?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <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?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- 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?
- b** Any related organization?
- 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?
- b** Any related organization?
- 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

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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2020

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)	354,084.	0.	0.	21,164.	20,092.	395,340.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DAN LAMBE PRESIDENT	(i)	241,010.	0.	0.	15,384.	13,741.	270,135.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) WOODROW NELSON VP MARKETING COMMUNICATION	(i)	182,997.	0.	9,119.	3,000.	14,425.	209,541.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) KATIE LOOS VP VENTURES AND PARTNERSHI	(i)	165,620.	0.	0.	11,239.	19,293.	196,152.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) BRITT EHLERS SECRETARY	(i)	158,848.	0.	0.	10,859.	19,388.	189,095.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) KAREN HOUSER VP SYSTEMS	(i)	161,550.	0.	8,285.	3,000.	9,277.	182,112.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) GARY DEEMER TREASURER	(i)	162,229.	0.	0.	3,000.	9,231.	174,460.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) AUSTIN MACKRILL VP ARBOR DAY FARM	(i)	143,630.	0.	0.	10,175.	19,189.	172,994.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) ROB NICKOLAUS DIRECTOR OF INFORMATION TE	(i)	148,296.	0.	0.	3,000.	18,801.	170,097.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) DANIEL MORROW DIRECTOR OF CORPORATE PART	(i)	132,104.	0.	0.	3,000.	18,904.	154,008.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) YINKA AKINYEMI VP HUMAN RESOURCES	(i)	140,617.	0.	0.	10,139.	1,587.	152,343.	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 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

2020

Open to Public
Inspection

Name of the organization

NATIONAL ARBOR DAY FOUNDATION

Employer identification number

23-7169265

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

INCLUDING OFFICALLY PROMOTING THE ANNUAL OBSERVANCE OF ARBOR DAY,

INSPIRING PEOPLE TO PLANT, NURTURE, AND CELEBRATE TREES, STIMULATING A

WORLD-WIDE PROGRAM OF TREE AND HORTICULTURAL PLANTING AND CARE,

ADVANCING NATURE EDUCATION AND ENVIRONMENTAL EDUCATION, AND MAINTAINING

ARBOR DAY FARM, THE ESTATE OF ARBOR DAY'S FOUNDER, J. STERLING MORTON.

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

HORTICULTURAL PLANTING AND CARE, ADVANCING NATURE EDUCATION AND

ENVIRONMENTAL EDUCATION, AND MAINTAINING ARBOR DAY FARM, THE ESTATE OF

ARBOR DAY'S FOUNDER, J. STERLING MORTON.

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

ARBOR DAY FARM YOUTH EDUCATION

EXPENSES \$ 1,479,645. INCLUDING GRANTS OF \$ 0. REVENUE \$ 257,313.

TREE CITY USA

EXPENSES \$ 1,246,837. INCLUDING GRANTS OF \$ 0. REVENUE \$ 36,365.

CONFERENCE PROGRAMS

EXPENSES \$ 133,317. INCLUDING GRANTS OF \$ 0. REVENUE \$ 297,250.

GENERAL

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 119,448.

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) 2020

032211 11-20-20

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
---	--

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 IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

POSTAGE:

PROGRAM SERVICE EXPENSES	1,742,753.
MANAGEMENT AND GENERAL EXPENSES	6,122.
FUNDRAISING EXPENSES	3,503,494.
TOTAL EXPENSES	5,252,369.

SUBSIDIES FOR COMMUNITY TREE PLANTING INITIATIVES:

PROGRAM SERVICE EXPENSES	1,018,458.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,018,458.

INVENTORY PURCHASES:

PROGRAM SERVICE EXPENSES	933,298.
MANAGEMENT AND GENERAL EXPENSES	32,735.
FUNDRAISING EXPENSES	16,704.
TOTAL EXPENSES	982,737.

TELEPHONE AND UTILITIES:

PROGRAM SERVICE EXPENSES	716,559.
MANAGEMENT AND GENERAL EXPENSES	19,893.
FUNDRAISING EXPENSES	62,427.
TOTAL EXPENSES	798,879.

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

REPAIRS AND MAINTENANCE:

PROGRAM SERVICE EXPENSES	400,661.
MANAGEMENT AND GENERAL EXPENSES	192,989.
FUNDRAISING EXPENSES	169,613.
TOTAL EXPENSES	763,263.

BANK CHARGES:

PROGRAM SERVICE EXPENSES	628,083.
MANAGEMENT AND GENERAL EXPENSES	23,583.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	651,666.

OPERATING SUPPLIES:

PROGRAM SERVICE EXPENSES	531,932.
MANAGEMENT AND GENERAL EXPENSES	69,421.
FUNDRAISING EXPENSES	5,917.
TOTAL EXPENSES	607,270.

MISCELLANEOUS:

PROGRAM SERVICE EXPENSES	209,540.
MANAGEMENT AND GENERAL EXPENSES	95,101.
FUNDRAISING EXPENSES	161,190.
TOTAL EXPENSES	465,831.

TAXES:

PROGRAM SERVICE EXPENSES	316,097.
MANAGEMENT AND GENERAL EXPENSES	39,729.

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

FUNDRAISING EXPENSES	16,237.
----------------------	---------

TOTAL EXPENSES	372,063.
----------------	----------

CONTRACT LABOR:

PROGRAM SERVICE EXPENSES	350,848.
--------------------------	----------

MANAGEMENT AND GENERAL EXPENSES	7,162.
---------------------------------	--------

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

TOTAL EXPENSES	358,010.
----------------	----------

BAD DEBTS:

PROGRAM SERVICE EXPENSES	240,613.
--------------------------	----------

MANAGEMENT AND GENERAL EXPENSES	3,206.
---------------------------------	--------

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

TOTAL EXPENSES	243,819.
----------------	----------

DUES AND SUBSCRIPTIONS:

PROGRAM SERVICE EXPENSES	152,211.
--------------------------	----------

MANAGEMENT AND GENERAL EXPENSES	32,855.
---------------------------------	---------

FUNDRAISING EXPENSES	39,273.
----------------------	---------

TOTAL EXPENSES	224,339.
----------------	----------

RESEARCH AND DEVELOPMENT:

PROGRAM SERVICE EXPENSES	57,871.
--------------------------	---------

MANAGEMENT AND GENERAL EXPENSES	1,524.
---------------------------------	--------

FUNDRAISING EXPENSES	57,871.
----------------------	---------

TOTAL EXPENSES	117,266.
----------------	----------

RECOGNITION MATERIAL:

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

PROGRAM SERVICE EXPENSES	26,092.
MANAGEMENT AND GENERAL EXPENSES	24,740.
FUNDRAISING EXPENSES	2,395.
TOTAL EXPENSES	53,227.

PROFESSIONAL DEVELOPMENT:

PROGRAM SERVICE EXPENSES	20,894.
MANAGEMENT AND GENERAL EXPENSES	13,201.
FUNDRAISING EXPENSES	4,385.
TOTAL EXPENSES	38,480.

RAIN FOREST PRESERVATION:

PROGRAM SERVICE EXPENSES	16,319.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	16,319.

TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A 11,963,996.

PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2020, or fiscal year beginning JUL 1, 2020, and ending JUN 30, 2021

2020

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization or person subject to tax

Taxpayer identification number

NATIONAL ARBOR DAY FOUNDATION

23-7169265

Name and title of officer or person subject to tax

MATT HARRIS
CHIEF EXECUTIVE OFFICER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, or 7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, or 7b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____ 0.
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____

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

Under penalties of perjury, I declare that I am an officer of the above organization or I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

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

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶

Part III Certification and Authentication

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

47127877245

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.**

ERO's signature ▶ HBE LLP

Date ▶ 11/01/21

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

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

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MATT HARRIS

- The books are in the care of ▶ **211 NORTH 12TH STREET, SUITE 501 - LINCOLN, NE 68508**
Telephone No. ▶ **402-474-5655** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 16, 2022**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2020**, and ending **JUN 30, 2021**.

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

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

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

Form **990-T**

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

OMB No. 1545-0047

2020

For calendar year 2020 or other tax year beginning **JUL 1, 2020**, and ending **JUN 30, 2021**.

▶ 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

<p>A <input type="checkbox"/> Check box if address changed.</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529S</p>	<p>Print or Type</p>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) NATIONAL ARBOR DAY FOUNDATION</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 211 N 12 ST STE 501</p> <p>City or town, state or province, country, and ZIP or foreign postal code LINCOLN, NE 68508-1411</p>	<p>D Employer identification number 23-7169265</p> <p>E Group exemption number (see instructions)</p> <p>F <input type="checkbox"/> Check box if an amended return.</p>
<p>C Book value of all assets at end of year ▶ 85,736,247.</p>			
<p>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 <input type="checkbox"/> Applicable reinsurance entity</p>			
<p>H Check if filing only to ▶ <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439</p>			
<p>I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ <input type="checkbox"/></p>			
<p>J Enter the number of attached Schedules A (Form 990-T) ▶ 1</p>			
<p>K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation. ▶</p>			
<p>L The books are in care of ▶ MATT HARRIS Telephone number ▶ 402-474-5655</p>			

Part I Total Unrelated Business Taxable Income		
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	-1,436,799.
2 Reserved	2	
3 Add lines 1 and 2	3	-1,436,799.
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	-1,436,799.
6 Deduction for net operating loss. See instructions	6	0.
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	-1,436,799.
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2020)

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b	Other credits (see instructions)	1b		
c	General business credit. Attach Form 3800 (see instructions)	1c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e	Total credits. Add lines 1a through 1d	1e		
2	Subtract line 1e from Part II, line 7	2		0.
3	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	3		
4	Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4		0.
5	2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4	5		0.
6a	Payments: A 2019 overpayment credited to 2020	6a		
b	2020 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	6g		
7	Total payments. Add lines 6a through 6g	7		
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11	Enter the amount of line 10 you want: Credited to 2021 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

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

	Yes	No
1 At any time during the 2020 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4a Did the organization change its method of accounting? (see instructions)		X
b If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 4b. Also, provide any other additional information. See instructions.

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

Sign Here Signature of officer _____ Date _____ **CHIEF EXECUTIVE OFFICER** Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name KRYSTAL L SIEBRANDT, CPA, CFE, CGMA	Preparer's signature KRYSTAL L SIEBRANDT, CPA, CF	Date 11/01/21	Check <input type="checkbox"/> if self-employed	PTIN P00543870
Firm's name HBE LLP	7140 STEPHANIE LANE PO BOX 23110		Firm's EIN 47-0677245	
Firm's address LINCOLN, NE 68542-3110			Phone no. (402) 423-4343	

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

▶ 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).

ENTITY 1

OMB No. 1545-0047

2020

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

A Name of the organization NATIONAL ARBOR DAY FOUNDATION	B Employer identification number 23-7169265
C Unrelated business activity code (see instructions) ▶ 900004	D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ **HOTEL & CONFERENCE CENTER**

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 (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a		
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10	4,851,380.	6,288,179.
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13	4,851,380.	6,288,179.

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

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement) (see instructions)	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562) (see instructions)	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement)	14	
15 Total deductions. Add lines 1 through 14	15	0.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-1,436,799.
17 Deduction for net operating loss (see instructions)	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	-1,436,799.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold. Includes a Yes/No checkbox for section 263A rules.

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

Table for Rent Income. Row 1: Description of property with checkboxes A, B, C, D. Rows 2-4: Rent received or accrued breakdown by source (personal vs real property) and total rents. Row 3: Total rents received or accrued. Row 4: Deductions directly connected with the income. Row 5: Total deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property with checkboxes A, B, C, D. Rows 2-8: Gross income from or allocable to debt-financed property, deductions (depreciation), average acquisition debt, average adjusted basis, and total gross income. Rows 9-11: Allocable deductions, total allocable deductions, and total dividends-received deductions.

Part VI 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 Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
Totals			0.	0.	

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

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

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

1	Description of exploited activity: <u>LIED LODGE &</u>		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	4,851,380.
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	6,288,179.
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	-1,436,799.
5	Gross income from activity that is not unrelated business income	5	0.
6	Expenses attributable to income entered on line 5	6	0.
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	0.

Part IX Advertising Income

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

- A
- B
- C
- D

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

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

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

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

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

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

Part XI Supplemental Information (see instructions)

FORM 990-T (A) PART VIII - EXPENSES DIRECTLY CONNECTED WITH STATEMENT 1
 PRODUCTION OF UNRELATED BUSINESS INCOME

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
COST OF SALES - RESTAURANT FOOD		374,378.	
COST OF SALES - WINE		42,182.	
COST OF SALES - LIQUOR		23,073.	
COST OF SALES - BEER		26,728.	
EARLY PAYMENT DISCOUNT		-4.	
FREIGHT - IN		3,169.	
SALARIES & WAGES		2,068,452.	
SALARIES & WAGES - PAID LEAVE		256,960.	
SALARIES & WAGES - INCENTIVES		43,729.	
RETIREMENT BENEFIT		42,958.	
PAYROLL TAXES		190,450.	
ADVERTISING		3,475.	
COMPUTER SUPPLIES		8,251.	
COMPUTER SERVICE		26,454.	
STORAGE		2,237.	
SUPPLIES		70,290.	
LIFE/SAFETY SUPPLIES		6,175.	
SUPPLIES - CLEANING		42,364.	
SUPPLIES - PAPER PRODUCTS		31,378.	
SUPPLIES - SWIMMING POOL		6,025.	
LIGHTBULBS		3,686.	
OUTSIDE LAUNDRY EXPENSE		1,734.	
EQUIPMENT RENTAL		2,033.	
FUEL EXPENSE		2,703.	
TRAVEL		11,315.	
BUSINESS MEALS - AT 50%		6,407.	
LODGING		25,496.	
LEGAL FEES		580.	
DEPRECIATION		803,765.	
INSURANCE - GENERAL		139,894.	
INSURANCE - EMPLOYEE HEALTH		292,475.	
INSURANCE - EMPLOYEE DENTAL		7,466.	
INSURANCE - EMPLOYEE LTD		5,733.	
INSURANCE - EMPLOYEE STD		9,123.	
INSURANCE -EMPLOYEE BASIC LIFE		770.	
FLEX ADMINISTRATION FEES		339.	
GENERAL TAXES, LICENSE & FEES		196,878.	
UTILITIES - ELECTRICITY		241,028.	
UTILITIES - GAS		123,912.	
UTILITIES - WATER		47,778.	
CABLE		17,487.	
REPAIRS & MAINTENANCE		45,269.	
REPAIRS/MAINT - EQUIPMENT		3,010.	
REPAIRS & MAINT - VEHICLES		973.	
ELEVATOR MAINTENANCE		4,724.	
HVAC MAINTENANCE		94,684.	

FOOD & BEVERAGE EQUIP MAINT	16,796.	
LAUNDRY EQUIP MAINT	3,732.	
POOL & SPA REPAIR	5,126.	
CLEANING SERVICES	2,668.	
WASTE REMOVAL	10,241.	
PRINTING	16,650.	
CONTRACT SERVICES	65,380.	
TELEPHONE	25,983.	
INTERNET SERVICES	14,444.	
POSTAGE	1,104.	
OFFICE SUPPLIES	4,619.	
PROFESSIONAL SERVICES	49,714.	
SECURITY SERVICE	8,899.	
MUSIC & ENTERTAINMENT	1,111.	
GOLF PACKAGE	-282.	
DUES & SUBSCRIPTIONS	6,562.	
MISCELLANEOUS	4,615.	
CREDIT CARD PROCESSING	119,657.	
BANK CHARGES	2,783.	
DECORATING EXPENSE	27,183.	
CASH OVER & SHORT	5,967.	
PROFESSIONAL DEVELOPMENT	5,758.	
INTEREST CHARGES	42.	
RECOGNITION MATERIAL	5,141.	
ADVERTISING - PRINT MEDIA	74,821.	
TV/RADIO ADVERTISING	450.	
ADVERTISING - ONLINE/INTERNET	70,081.	
LINEN	40,813.	
CHINA, GLASS, SILVER	7,850.	
UNIFORMS	20,901.	
KITCHEN UTENSILS	3,760.	
GUEST ROOM AMENITIES	8,741.	
COMPLIMENTARY GOODS	11,806.	
COMMISSION EXPENSE	17,397.	
LANDSCAPING	10,176.	
STATE UNEMPLOYMENT TAXES	2,877.	
INSURANCE - LTD SUPPLEMENTAL	975.	
MOVING EXPENSE	7,516.	
SALARIES & WAGES - SERVICE CHARGES	63,897.	
CHARITABLE SOLICITATION PERMIT	343.	
FERTILIZER & CHEMICALS	676.	
CONTRACT LABOR	98,614.	
REPAIRS & MAINT - ROOMS	13,818.	
PREMIUM EXPENSE	103.	
COMPUTER PURCHASES	23,340.	
SUPPLIES - CONSUMABLE	47,047.	
PUBLICATIONS/REF MATERIAL	301.	
BAD DEBT	-3.	
	-	
- SUBTOTAL -	1	6,288,179.
TOTAL OF FORM 990-T, SCHEDULE A, PART VIII, COLUMN 3		6,288,179.