Form **990** (Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning JUL 1, 2019 and ending JUN 30, 2020

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ termin-ated
- ☐ Amended return
- ☐ Applica-tion pending

C Name of organization
NATIONAL ARBOR DAY FOUNDATION
Doing business as ARBOR DAY FOUNDATION

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
211 N 12 ST STE 501

City or town, state or province, country, and ZIP or foreign postal code
LINCOLN, NE 68508-1411

F Name and address of principal officer: MATT HARRIS
SAME AS C ABOVE

D Employer identification number
23-7169265

E Telephone number
402-473-9551

G Gross receipts $ 86,236,100.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.ARBORDAY.ORG

K Form of organization: ☒ 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 ▶ ☐ 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 2019 (Part V, line 2a)	5	516
6	Total number of volunteers (estimate if necessary)	6	1
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	4,854,159.
b	Net unrelated business taxable income from Form 990-T, line 39	7b	-1,287,737.

		Prior Year	Current Year
Revenue 8	Contributions and grants (Part VIII, line 1h)	41,055,429.	69,154,451.
9	Program service revenue (Part VIII, line 2g)	13,725,598.	11,512,873.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	433,096.	430,447.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,825,932.	2,754,210.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	58,040,055.	83,851,981.
Expenses 13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,645,294.	1,080,362.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15,886,866.	15,632,806.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 8,935,261.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	39,377,979.	54,036,142.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	56,910,139.	70,749,310.
19	Revenue less expenses. Subtract line 18 from line 12	1,129,916.	13,102,671.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances 20	Total assets (Part X, line 16)	50,039,298.	72,817,945.
21	Total liabilities (Part X, line 26)	11,835,988.	21,958,586.
22	Net assets or fund balances. Subtract line 21 from line 20	38,203,310.	50,859,359.

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 11/04/2020

▶ MATT HARRIS, CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
KRYSTAL L SIEBRANDT, CPA	KRYSTAL L SIEBRANDT	10/23/20	☐	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 $ 37,882,482. including grants of $ 1,080,362.) (Revenue $ 4,539,579.)
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 $ 1,484,684. including grants of $) (Revenue $ 212,367.)
ARBOR DAY YOUTH EDUCATION - THE FOUNDATION PROMOTES ARBOR DAY, AMERICA'S OLDEST ENVIRONMENTAL HOLIDAY, AND OFFERS NATURE EDUCATION PROGRAMS TO RECONNECT CHILDREN WITH NATURE TO INSPIRE THE NEXT GENERATION OF TREE PLANTERS AND ENVIRONMENTAL STEWARDS.

4c (Code:) (Expenses $ 10,728,701. including grants of $) (Revenue $ 2,040,601.)
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 $ 5,240,088. including grants of $) (Revenue $ 2,095,412.)

4e Total program service expenses ▶ 55,335,955.

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)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D, Part VI*	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part 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? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	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? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	93		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	516		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?	15			X
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16			X
	If "Yes," complete Form 4720, Schedule O.				

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

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	11		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	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?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6		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?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		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*	9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	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*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	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	15a	X	
b	Other officers or key employees of the organization	15b	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?	16a		X
b	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?	16b		

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

SEE SCHEDULE O FOR FULL LIST OF STATES

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) RAY EMPSON IMMEDIATE PAST CHAIR	1.00	X						0.	0.	0.
(2) DR. SCOTT JOSIAH CHAIR	1.00	X		X				0.	0.	0.
(3) CRAYTON WEBB TRUSTEE	1.00	X						0.	0.	0.
(4) PRESTON COLE TRUSTEE	1.00	X						0.	0.	0.
(5) PAT COVEY VICE CHAIR	1.00	X		X				0.	0.	0.
(6) SUSAN HENRICKS TRUSTEE	1.00	X						0.	0.	0.
(7) MARY DESJARDINS TRUSTEE	1.00	X						0.	0.	0.
(8) LEAH MACSWORDS TRUSTEE	1.00	X						0.	0.	0.
(9) DANIELLE CRUMRINE TRUSTEE	1.00	X						0.	0.	0.
(10) ROBERT RUANO TRUSTEE	1.00	X						0.	0.	0.
(11) LESLIE WELDON TRUSTEE	1.00	X						0.	0.	0.
(12) MATT HARRIS CHIEF EXECUTIVE OFFICER	40.00			X				393,781.	0.	40,670.
(13) DAN LAMBE PRESIDENT	40.00			X				260,652.	0.	34,917.
(14) GARY DEEMER TREASURER	40.00			X				163,110.	0.	14,340.
(15) BRITT EHLERS SECRETARY	40.00			X				172,968.	0.	30,163.
(16) WOODROW NELSON VP MARKETING COMMUNICATION	40.00				X			208,243.	0.	17,392.
(17) KAREN HOUSER VP SYSTEMS	40.00				X			185,408.	0.	12,176.

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) YINKA AKINYEMI VP HUMAN RESOURCES	40.00				X			152,842.	0.	11,511.
(19) DANIEL COHN DIRECTOR OF COMMUNICATIONS	40.00				X			156,691.	0.	20,698.
(20) KATIE LOOS VP VENTURES AND PARTNERSHI	40.00				X			172,713.	0.	30,075.
(21) AUSTIN MACKRILL VP ARBOR DAY FARM	40.00				X			152,424.	0.	29,299.
(22) ADAM HOWARD MISSION ENGAGEMENT DIRECTO	40.00					X		142,486.	0.	22,098.
(23) ROB NICKOLAUS DIRECTOR OF INFORMATION TE	40.00					X		148,617.	0.	21,708.
(24) DANIEL MORROW DIRECTOR OF CORPORATE PARTNERSHIPS	40.00					X		136,560.	0.	21,387.
(25) VICKI WOOLMAN VP SYSTEMS AND OPERATIONS	40.00					X		133,719.	0.	4,874.
(26) NANCY DAVIS SENIOR SYSTEMS ANALYST	40.00					X		131,966.	0.	4,765.
1b Subtotal ▶								2,712,180.	0.	316,073.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								2,712,180.	0.	316,073.

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 ▶ 23

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
GREENTREES, LLC PO BOX 250, THE PLAINS, VA 20198	TREE PLANTING, CARBON OFFSETS	6,456,255.
RR DONNELLEY PO BOX 93514, CHICAGO, IL 60673	LETTERSHOP	5,903,048.
TAYLOR COMMUNICATION PO BOX 71805, CHICAGO, IL 60694	PRINTING	2,472,028.
DAVID MCGREGOR NURSERY PO BOX 974, MCMINNVILLE, TN 37111	TREE NURSERY	1,574,899.
JOHNSON & QUIN 7460 N LEHIGH AVE, NILES, IL 60714	LETTERSHOP	1,036,178.

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 ▶ 72

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	13,713,943.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	847,426.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	54,593,082.				
	g Noncash contributions included in lines 1a-1f	1g	$ 662.				
	h **Total.** Add lines 1a-1f			69,154,451.			
Program Service Revenue		Business Code					
	2a LIED LODGE/A.D. FARM	722511		5,962,608.	1,108,449.	4,854,159.	
	b TREE SALES	111000		4,539,579.	4,539,579.		
	c CONFERENCE PROGRAMS	611600		762,152.	762,152.		
	d ARBOR DAY YOUTH EDUC	722511		212,367.	212,367.		
	e TREE CITY USA INCOME	900099		36,167.	36,167.		
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			11,512,873.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			380,443.			380,443.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties			35,000.			35,000.
		(i) Real	(ii) Personal				
	6a Gross rents 6a	102,049.					
	b Less: rental expenses 6b	0.					
	c Rental income or (loss) 6c	102,049.					
	d Net rental income or (loss)			102,049.	102,049.		
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a	1,215,716.					
	b Less: cost or other basis and sales expenses 7b	1,165,712.					
	c Gain or (loss) 7c	50,004.					
	d Net gain or (loss)			50,004.			50,004.
	8a 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						
	9a Gross income from gaming activities. See Part IV, line 19 9a						
	b Less: direct expenses 9b						
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances 10a	3,341,898.					
	b Less: cost of goods sold 10b	1,218,407.					
	c Net income or (loss) from sales of inventory			2,123,491.	2,123,491.		
Miscellaneous Revenue		Business Code					
	11a LIST RENTAL INCOME	900099		489,965.			489,965.
	b OTHER INCOME	900099		3,705.	3,705.		
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			493,670.			
	12 **Total revenue.** See instructions			83,851,981.	8,887,959.	4,854,159.	955,412.

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	1,080,362.	1,080,362.		
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	2,156,244.	698,444.	939,915.	517,885.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	10,830,033.	7,520,133.	1,996,968.	1,312,932.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	305,324.	124,798.	166,715.	13,811.
9 Other employee benefits	1,443,532.	866,853.	525,338.	51,341.
10 Payroll taxes	897,673.	504,763.	331,505.	61,405.
11 Fees for services (nonemployees):				
a Management				
b Legal	82,943.	51,341.	22,270.	9,332.
c Accounting	53,193.		53,193.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,923,613.	1,591,689.	208,245.	123,679.
12 Advertising and promotion	743,028.	567,359.	168,559.	7,110.
13 Office expenses	62,997.	24,460.	32,752.	5,785.
14 Information technology	995,742.	422,181.	549,166.	24,395.
15 Royalties				
16 Occupancy	163,707.	119,966.	43,741.	
17 Travel	580,718.	321,912.	107,362.	151,444.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	16,455.	10,809.	5,646.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,485,429.	1,665,504.	604,808.	215,117.
23 Insurance	306,536.	218,417.	71,851.	16,268.
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 EXPENSES	14,247,100.	14,247,100.	0.	0.
b PRINTING/MAILING/PHONTO	8,444,017.	5,474,530.	100,116.	2,869,371.
c TREE PURCHASES AND SHIP	6,115,489.	6,113,808.	0.	1,681.
d REFORESTATION CARBON CR	5,878,083.	5,878,083.		
e All other expenses SEE SCH O	11,937,092.	7,833,443.	549,944.	3,553,705.
25 **Total functional expenses.** Add lines 1 through 24e	70,749,310.	55,335,955.	6,478,094.	8,935,261.
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 ▶ X if following SOP 98-2 (ASC 958-720)	4,724,064.	3,260,874.	0.	1,463,190.

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		-1,311,299.	1	-1,157,039.
	2	Savings and temporary cash investments		3,320,108.	2	23,896,979.
	3	Pledges and grants receivable, net		3,312,845.	3	4,859,256.
	4	Accounts receivable, net		1,447,112.	4	395,254.
	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		4,129,434.	8	5,274,737.
	9	Prepaid expenses and deferred charges		519,109.	9	1,315,715.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 61,987,273.			
	b	Less: accumulated depreciation	10b 32,898,400.	28,736,696.	10c	29,088,873.
	11	Investments - publicly traded securities		7,837,468.	11	7,839,276.
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		2,047,825.	15	1,304,894.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		50,039,298.	16	72,817,945.
Liabilities	17	Accounts payable and accrued expenses		6,656,929.	17	13,706,432.
	18	Grants payable			18	
	19	Deferred revenue			19	79,185.
	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		692,893.	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		4,486,166.	25	5,508,669.
	26	**Total liabilities.** Add lines 17 through 25		11,835,988.	26	21,958,586.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ X and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		37,135,202.	27	49,990,084.
	28	Net assets with donor restrictions		1,068,108.	28	869,275.
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ 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		38,203,310.	32	50,859,359.
	33	Total liabilities and net assets/fund balances		50,039,298.	33	72,817,945.

Form **990** (2019)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	83,851,981.
2	Total expenses (must equal Part IX, column (A), line 25)	2	70,749,310.
3	Revenue less expenses. Subtract line 2 from line 1	3	13,102,671.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	38,203,310.
5	Net unrealized gains (losses) on investments	5	-362,088.
6	Donated services and use of facilities	6	
7	Investment expenses	7	-30,086.
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-54,448.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	50,859,359.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ 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?	2a		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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	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: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	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?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	26,230,377.	28,973,547.	32,036,238.	41,055,429.	69,154,451.	197,450,042.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	26,230,377.	28,973,547.	32,036,238.	41,055,429.	69,154,451.	197,450,042.
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)						4,903,187.
6 **Public support.** Subtract line 5 from line 4.						192,546,855.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	26,230,377.	28,973,547.	32,036,238.	41,055,429.	69,154,451.	197,450,042.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	611,225.	616,786.	529,744.	2,182,341.	2,223,173.	6,163,269.
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						203,613,311.

12 Gross receipts from related activities, etc. (see instructions) ▶ 12 59,890,705.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) ▶ 14 94.56 %

15 Public support percentage from 2018 Schedule A, Part II, line 14 ▶ 15 94.90 %

16a **33 1/3% support test - 2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test - 2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2018.** 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 ▶ ☐

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 ▶ ☐

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 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 - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	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 (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	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 yea* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test. **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* **Part VI.**	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 1-1/2% of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by .035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	**1**		
2 Enter 85% of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ 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	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9	Distributable amount for 2019 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
c	From 2016			
d	From 2017			
e	From 2018			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in **Part VI.** See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI**. See instructions.			
7	**Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2015			
b	Excess from 2016			
c	Excess from 2017			
d	Excess from 2018			
e	Excess from 2019			

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.)

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

2019

Open to Public Inspection

Name of the organization
NATIONAL ARBOR DAY FOUNDATION

Employer identification number
23-7169265

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

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

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

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

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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	284,354.	262,342.	246,754.	237,048.	244,967.
b Contributions					
c Net investment earnings, gains, and losses	9,501.	22,012.	15,588.	9,706.	-7,919.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	293,855.	284,354.	262,342.	246,754.	237,048.

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

a Board designated or quasi-endowment ▶ 78.00 %
b Permanent endowment ▶ 22.00 %
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	3a(i)	X	
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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		38,313,390.	17,748,828.	20,564,562.
c Leasehold improvements		125,082.	65,921.	59,161.
d Equipment		11,848,622.	10,003,818.	1,844,804.
e Other		7,203,370.	5,079,833.	2,123,537.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				29,088,873.

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	895,500.
(3) CONDITIONAL CONTRIBUTIONS	4,613,169.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	5,508,669.

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 ... X

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	84,678,214.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-362,088.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	1,188,321.		
e	Add lines **2a** through **2d**			2e	826,233.
3	Subtract line **2e** from line **1**			3	83,851,981.
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	83,851,981.

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	71,967,717.
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	1,218,407.		
e	Add lines **2a** through **2d**			2e	1,218,407.
3	Subtract line **2e** from line **1**			3	70,749,310.
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	70,749,310.

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, 2020, 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	1,218,407.
INVESTMENT MANAGEMENT FEES	-30,086.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	1,188,321.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	1,218,407.

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

2019

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? ..... [X] 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
FOREST RELIEF OF MISSOURI 4168 JUANIATA, SUITE 1 SAINT LOUIS, MO 63116	43-1615929		40,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GREEN COLUMBUS PO BOX 12035 COLUMBUS, OH 43212	26-1321476		35,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GREENSCAPE OF JACKSONVILLE, INC. 1468 HENDRICKS AVENUE JACKSONVILLE, FL 32207	59-2283261		31,160.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GROUNDWORK RHODE ISLAND, INC. 1005 MAIN ST #1223 PAWTUCKET, RI 02860	05-0397766		24,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NEW JERSEY TREE FOUNDATION, INC. 576 LEESVILLE ROAD JACKSON, NJ 08527	22-3484753		44,000.	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		31,000.	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 ..... ▶ 32.

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

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TREES FOR HOUSTON PO BOX 270477 HOUSTON, TX 77277	76-0046318		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREESCHARLOTTE 701 TUCKASEEGEE ROAD CHARLOTTE, NC 28208	46-3867007		20,850.	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		22,085.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CALIFORNIA URBAN FORESTS COUNCIL 853 CYPRESS AVE NAVATO, CA 94947	95-3565481		50,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CASEY TREES 3030 12TH ST NE WASHINGTON, DC 20017	31-1766444		91,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITIZENS FOR A BETTER SOUTH FLORIDA, INC. - 138 NW 16TH AVE - MIAMI, FL 33125	65-0114889		36,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF ROCK HILL 155 JOHNSTON ST ROCK HILL, SC 29730	57-6000244		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
COFFEY STRONG, INC. 1014 HOPPER AVE #707 SANTA ROSA, CA 95403	82-4692666		24,800.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
COMMUNITY PARTNERS 1000 N ALAMEDA ST. SUITE 240 LOS ANGELES, CA 90012	95-4302067		30,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GOSHEN PARKS & RECREATION DEPARTMENT - 524 E JACKSON ST - GOSHEN, IN 46526	35-6001045		25,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KEEP DURHAM BEAUTIFUL, INC 2011 FAY ST DURHAM, NC 27704	02-0735076		40,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KEEP OMAHA BEAUTIFUL 1819 FARNAM ST #306 OMAHA, NE 68183	47-0536460		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
MIDDLE FORK WILLAMETTE WATERSHED COUNCIL - 38259 WHEELER RD - DEXTER, OR 97431	26-0813058		31,092.	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		53,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NASHVILLE TREE FOUNDATION 1201 NICHOL LANE NASHVILLE, TN 37205	62-1285871		40,000.	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		60,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SISTERSWE COMMUNITY GARDENING PROJECTS - PO BOX 223 - SAN BERNARDINO, CA 92401	83-2875038		24,875.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TACOMA TREE FOUNDATION 5310 N 43RD ST TACOMA, WA 98407	83-2505388		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TEXAS TREE FOUNDATION 2906 SWISS AVE DALLAS , TX 75204	75-1886520		40,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE OUTDOOR CIRCLE 1314 S KING ST #306 HONOLULU, HI 96814	99-0085044		46,000.	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		25,000.	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
TREES GREENVILLE INC 1309 GROVE RD GREENVILLE, SC 29605	16-1718587		20,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES KNOXVILLE PO BOX 26313 KNOXVILLE, TN 37912	81-5291655		25,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
UP WITH TREES INC. 1102 S BOSTON AVE TULSA, OK 74119	73-1001180		30,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
WESTERN RESERVE LAND CONSERVANCY 3850 CHAGRIN RIVER RD MORELAND HILLS, OH 44022	34-1571233		40,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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

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

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

PART I, LINE 2:

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

Part IV Supplemental Information

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: FOREST RELIEF OF MISSOURI

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

NAME OF ORGANIZATION OR GOVERNMENT: GREEN COLUMBUS

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

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

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

NAME OF ORGANIZATION OR GOVERNMENT: GROUNDWORK RHODE ISLAND, INC.

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

NAME OF ORGANIZATION OR GOVERNMENT: NEW JERSEY 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 TRUST

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: 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: TREESCHARLOTTE

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

NAME OF ORGANIZATION OR GOVERNMENT: 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: CALIFORNIA URBAN FORESTS COUNCIL

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

NAME OF ORGANIZATION OR GOVERNMENT: CASEY TREES

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

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT:

CITIZENS FOR A BETTER SOUTH FLORIDA, INC.

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

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF ROCK HILL

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

NAME OF ORGANIZATION OR GOVERNMENT: COFFEY STRONG, INC.

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

NAME OF ORGANIZATION OR GOVERNMENT: COMMUNITY PARTNERS

(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: GOSHEN PARKS & RECREATION DEPARTMENT

(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 DURHAM BEAUTIFUL, INC

Part IV Supplemental Information

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

NAME OF ORGANIZATION OR GOVERNMENT: KEEP OMAHA 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:
MIDDLE FORK WILLAMETTE WATERSHED COUNCIL

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

NAME OF ORGANIZATION OR GOVERNMENT: 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: NASHVILLE TREE FOUNDATION

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

NAME OF ORGANIZATION OR GOVERNMENT: PLANT WITH PURPOSE

(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:

SISTERSWE COMMUNITY GARDENING PROJECTS

(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: TACOMA 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: 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: THE OUTDOOR CIRCLE

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

NAME OF ORGANIZATION OR GOVERNMENT: 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.

Part IV Supplemental Information

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: TREES GREENVILLE INC

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

NAME OF ORGANIZATION OR GOVERNMENT: TREES KNOXVILLE

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

NAME OF ORGANIZATION OR GOVERNMENT: UP WITH TREES INC.

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

NAME OF ORGANIZATION OR GOVERNMENT: WESTERN RESERVE LAND CONSERVANCY

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

SCHEDULE J (Form 990)

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

2019

Open to Public Inspection

Name of the organization

NATIONAL ARBOR DAY FOUNDATION

Employer identification number

23-7169265

Part I Questions Regarding Compensation

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

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	(i)	393,781.	0.	0.	20,635.	20,035.	434,451.	0.
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DAN LAMBE	(i)	260,652.	0.	0.	14,710.	20,207.	295,569.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) GARY DEEMER	(i)	163,110.	0.	0.	3,000.	11,340.	177,450.	0.
TREASURER	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) BRITT EHLERS	(i)	172,968.	0.	0.	10,859.	19,304.	203,131.	0.
SECRETARY	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) WOODROW NELSON	(i)	199,368.	0.	8,875.	3,000.	14,392.	225,635.	0.
VP MARKETING COMMUNICATION	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) KAREN HOUSER	(i)	177,345.	0.	8,063.	3,000.	9,176.	197,584.	0.
VP SYSTEMS	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) YINKA AKINYEMI	(i)	152,842.	0.	0.	9,948.	1,563.	164,353.	0.
VP HUMAN RESOURCES	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) DANIEL COHN	(i)	156,691.	0.	0.	1,567.	19,131.	177,389.	0.
DIRECTOR OF COMMUNICATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) KATIE LOOS	(i)	172,713.	0.	0.	10,839.	19,236.	202,788.	0.
VP VENTURES AND PARTNERSHI	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) AUSTIN MACKRILL	(i)	152,424.	0.	0.	10,175.	19,124.	181,723.	0.
VP ARBOR DAY FARM	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) ADAM HOWARD	(i)	142,486.	0.	0.	3,000.	19,098.	164,584.	0.
MISSION ENGAGEMENT DIRECTO	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) ROB NICKOLAUS	(i)	148,617.	0.	0.	3,000.	18,708.	170,325.	0.
DIRECTOR OF INFORMATION TE	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) DANIEL MORROW	(i)	98,444.	38,116.	0.	3,000.	18,387.	157,947.	0.
DIRECTOR OF CORPORATE PARTNERSHIPS	(ii)	0.	0.	0.	0.	0.	0.	0.
	(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
2019
Open to Public Inspection

Name of the organization
NATIONAL ARBOR DAY FOUNDATION

Employer identification number
23-7169265

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

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

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

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

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

RAIN FOREST RESCUE

EXPENSES $ 3,061,577. INCLUDING GRANTS OF $ 0. REVENUE $ 1,191,339.

TREE CITY USA

EXPENSES $ 1,357,791. INCLUDING GRANTS OF $ 0. REVENUE $ 36,167.

CONFERENCE PROGRAMS

EXPENSES $ 820,720. INCLUDING GRANTS OF $ 0. REVENUE $ 762,152.

GENERAL

EXPENSES $ 0. INCLUDING GRANTS OF $ 0. REVENUE $ 105,754.

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

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	1,823,173.
MANAGEMENT AND GENERAL EXPENSES	17,004.
FUNDRAISING EXPENSES	3,035,417.
TOTAL EXPENSES	4,875,594.
INVENTORY PURCHASES:	
PROGRAM SERVICE EXPENSES	1,475,490.
MANAGEMENT AND GENERAL EXPENSES	13,709.
FUNDRAISING EXPENSES	199,868.
TOTAL EXPENSES	1,689,067.
BANK CHARGES:	
PROGRAM SERVICE EXPENSES	996,394.
MANAGEMENT AND GENERAL EXPENSES	32,522.
FUNDRAISING EXPENSES	543.
TOTAL EXPENSES	1,029,459.
OPERATING SUPPLIES:	
PROGRAM SERVICE EXPENSES	896,079.
MANAGEMENT AND GENERAL EXPENSES	50,201.
FUNDRAISING EXPENSES	10,568.
TOTAL EXPENSES	956,848.

Name of the organization: NATIONAL ARBOR DAY FOUNDATION

Employer identification number: 23-7169265

TELEPHONE AND UTILITIES:	
PROGRAM SERVICE EXPENSES	681,640.
MANAGEMENT AND GENERAL EXPENSES	21,550.
FUNDRAISING EXPENSES	69,520.
TOTAL EXPENSES	772,710.
REPAIRS AND MAINTENANCE:	
PROGRAM SERVICE EXPENSES	413,945.
MANAGEMENT AND GENERAL EXPENSES	108,339.
FUNDRAISING EXPENSES	162,713.
TOTAL EXPENSES	684,997.
MISCELLANEOUS:	
PROGRAM SERVICE EXPENSES	218,673.
MANAGEMENT AND GENERAL EXPENSES	166,401.
FUNDRAISING EXPENSES	28,520.
TOTAL EXPENSES	413,594.
CONTRACT LABOR:	
PROGRAM SERVICE EXPENSES	388,188.
MANAGEMENT AND GENERAL EXPENSES	19,707.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	407,895.
BAD DEBTS:	
PROGRAM SERVICE EXPENSES	353,952.
MANAGEMENT AND GENERAL EXPENSES	7,333.

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

FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	361,285.
TAXES:	
PROGRAM SERVICE EXPENSES	283,126.
MANAGEMENT AND GENERAL EXPENSES	40,796.
FUNDRAISING EXPENSES	17,010.
TOTAL EXPENSES	340,932.
SUBSIDIES FOR COMMUNITY TREE PLANTING INITIATIVES:	
PROGRAM SERVICE EXPENSES	173,330.
MANAGEMENT AND GENERAL EXPENSES	6,932.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	180,262.
DUES AND SUBSCRIPTIONS:	
PROGRAM SERVICE EXPENSES	87,650.
MANAGEMENT AND GENERAL EXPENSES	21,519.
FUNDRAISING EXPENSES	22,434.
TOTAL EXPENSES	131,603.
PROFESSIONAL DEVELOPMENT:	
PROGRAM SERVICE EXPENSES	12,645.
MANAGEMENT AND GENERAL EXPENSES	31,805.
FUNDRAISING EXPENSES	6,298.
TOTAL EXPENSES	50,748.
RECOGNITION MATERIAL:	

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

PROGRAM SERVICE EXPENSES	10,224.
MANAGEMENT AND GENERAL EXPENSES	12,126.
FUNDRAISING EXPENSES	814.
TOTAL EXPENSES	23,164.

RAIN FOREST PRESERVATION:

PROGRAM SERVICE EXPENSES	18,934.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	18,934.
TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	11,937,092.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CUMULATIVE EFFECT OF ADOPTION OF ASC 606	-54,448.

PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.

Form **990-T**

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

For calendar year 2019 or other tax year beginning JUL 1, 2019 , and ending JUN 30, 2020 .

▶ 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).

OMB No. 1545-0047

2019

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

Department of the Treasury
Internal Revenue Service

A ☐ Check box if address changed

B Exempt under section
☒ 501(c)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a)

C Book value of all assets at end of year 72,817,945.

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
NATIONAL ARBOR DAY FOUNDATION

D Employer identification number (Employees' trust, see instructions.)
23-7169265

Number, street, and room or suite no. If a P.O. box, see instructions.
211 N 12 ST STE 501

E Unrelated business activity code (See instructions.)

City or town, state or province, country, and ZIP or foreign postal code
LINCOLN, NE 68508-1411

900004

F Group exemption number (See instructions.) ▶

G Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Enter the number of the organization's unrelated trades or businesses. ▶ 1 Describe the only (or first) unrelated trade or business here ▶ HOTEL & CONFERENCE CENTER . If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

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

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

Part I Unrelated Trade or Business Income

			(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances	c Balance ▶ 1c			
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4a	Capital gain net income (attach Schedule D)	4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach statement)	5			
6	Rent income (Schedule C)	6			
7	Unrelated debt-financed income (Schedule E)	7			
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10	Exploited exempt activity income (Schedule I)	10	4,854,159.	6,141,896.	-1,287,737.
11	Advertising income (Schedule J)	11			
12	Other income (See instructions; attach schedule)	12			
13	**Total.** Combine lines 3 through 12	13	4,854,159.	6,141,896.	-1,287,737.

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

14	Compensation of officers, directors, and trustees (Schedule K)		14	
15	Salaries and wages		15	
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach schedule) (see instructions)		18	
19	Taxes and licenses		19	
20	Depreciation (attach Form 4562)	20		
21	Less depreciation claimed on Schedule A and elsewhere on return	21a	21b	
22	Depletion		22	
23	Contributions to deferred compensation plans		23	
24	Employee benefit programs		24	
25	Excess exempt expenses (Schedule I)		25	
26	Excess readership costs (Schedule J)		26	
27	Other deductions (attach schedule)		27	
28	**Total deductions.** Add lines 14 through 27		28	0.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29	-1,287,737.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) SEE STATEMENT 1		30	0.
31	Unrelated business taxable income. Subtract line 30 from line 29		31	-1,287,737.

Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	-1,287,737.
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules)	34	0.
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35	-1,287,737.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) STMT 2	36	0.
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	-1,287,737.
38	Specific deduction (Generally $1,000, but see line 38 instructions for exceptions)	38	1,000.
39	**Unrelated business taxable income.** Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39	-1,287,737.

Part IV Tax Computation

40	**Organizations Taxable as Corporations.** Multiply line 39 by 21% (0.21) ▶	40	0.
41	**Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 39 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) ▶	41	
42	**Proxy tax.** See instructions ▶	42	
43	Alternative minimum tax (trusts only)	43	
44	**Tax on Noncompliant Facility Income.** See instructions	44	
45	**Total.** Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	0.

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a			
b	Other credits (see instructions)	46b			
c	General business credit. Attach Form 3800	46c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d			
e	**Total credits.** Add lines 46a through 46d			46e	
47	Subtract line 46e from line 45			47	0.
48	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule)			48	
49	**Total tax.** Add lines 47 and 48 (see instructions)			49	0.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3			50	0.
51a	Payments: A 2018 overpayment credited to 2019	51a			
b	2019 estimated tax payments	51b			
c	Tax deposited with Form 8868	51c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d			
e	Backup withholding (see instructions)	51e			
f	Credit for small employer health insurance premiums (attach Form 8941)	51f			
g	Other credits, adjustments, and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total ▶	51g			
52	**Total payments.** Add lines 51a through 51g			52	
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			53	
54	**Tax due.** If line 52 is less than the total of lines 49, 50, and 53, enter amount owed ▶			54	
55	**Overpayment.** If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid ▶			55	
56	Enter the amount of line 55 you want: **Credited to 2020 estimated tax** ▶ **Refunded** ▶			56	

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

		Yes	No
57	At any time during the 2019 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
58	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
59	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		

Sign Here

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.

Signature of officer | Date 11/04/2020 | Title CHIEF EXECUTIVE OFFICER

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KRYSTAL L SIEBRANDT, CPA, CFE, CGMA	KRYSTAL L SIEBRANDT, CPA, CF	10/23/20		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

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

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

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

1. Description of property

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

	2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
	(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)			
(2)			
(3)			
(4)			
Total	0.	0.	

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

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶ 0.

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

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			

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

Form **990-T** (2019)

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations: 3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals ▶			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization

(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).
Totals ▶	0.			0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income

(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income STMT 3	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) LIED LODGE &						
(2) CONF. CTR.	4,854,159.	6,141,896.	-1,287,737.			
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 25.
Totals ▶	4,854,159.	6,141,896.				0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

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

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

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I ▶	0.	0.				0.
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 26.
Totals, Part II (lines 1-5) ▶	0.	0.				0.

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

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

FORM 990-T NET OPERATING LOSS DEDUCTION STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	257,927.	0.	257,927.	257,927.
NOL CARRYOVER AVAILABLE THIS YEAR			257,927.	257,927.

FORM 990-T NET OPERATING LOSS DEDUCTION STATEMENT 2

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/00	940,467.	0.	940,467.	940,467.
06/30/01	712,956.	0.	712,956.	712,956.
06/30/02	732,328.	0.	732,328.	732,328.
06/30/03	1,241,307.	0.	1,241,307.	1,241,307.
06/30/04	1,011,770.	0.	1,011,770.	1,011,770.
06/30/05	1,025,080.	0.	1,025,080.	1,025,080.
06/30/06	861,707.	0.	861,707.	861,707.
06/30/07	463,592.	0.	463,592.	463,592.
06/30/08	796,285.	0.	796,285.	796,285.
06/30/09	1,034,381.	0.	1,034,381.	1,034,381.
06/30/10	1,120,548.	0.	1,120,548.	1,120,548.
06/30/11	1,206,937.	0.	1,206,937.	1,206,937.
06/30/12	567,958.	0.	567,958.	567,958.
06/30/13	372,507.	0.	372,507.	372,507.
06/30/14	732,323.	0.	732,323.	732,323.
06/30/15	968,901.	0.	968,901.	968,901.
06/30/16	796,871.	0.	796,871.	796,871.
06/30/17	652,676.	0.	652,676.	652,676.
06/30/18	191,015.	0.	191,015.	191,015.
NOL CARRYOVER AVAILABLE THIS YEAR			15,429,609.	15,429,609.

FORM 990-T SCHEDULE I - EXPENSES DIRECTLY CONNECTED WITH PRODUCTION OF UNRELATED BUSINESS INCOME STATEMENT 3

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
COST OF SALES - RESTAURANT FOOD		563,215.	
COST OF SALES - WINE		29,797.	
COST OF SALES - LIQUOR		32,538.	
COST OF SALES - BEER		29,915.	
EARLY PAYMENT DISCOUNT		-5.	
FREIGHT - IN		3,165.	
SALARIES & WAGES		1,847,061.	
SALARIES & WAGES - PAID LEAVE		418,500.	
SALARIES & WAGES - COMMISSIONS		17,775.	
RETIREMENT BENEFIT		31,725.	
PAYROLL TAXES		179,884.	
ADVERTISING		3,339.	
COMPUTER SUPPLIES		11,496.	
COMPUTER SERVICE		32,876.	
STORAGE		4,317.	
SUPPLIES		109,471.	
LIFE/SAFETY SUPPLIES		15,076.	
SUPPLIES - CLEANING		40,788.	
SUPPLIES - PAPER PRODUCTS		33,180.	
SUPPLIES - SWIMMING POOL		4,755.	
LIGHTBULBS		4,608.	
OUTSIDE LAUNDRY EXPENSE		1,009.	
EQUIPMENT RENTAL		3,654.	
FUEL EXPENSE		5,588.	
TRAVEL		9,939.	
MEETING EVENTS		3,887.	
BUSINESS MEALS - AT 50%		7,079.	
LODGING		2,341.	
LEGAL FEES		1,664.	
DEPRECIATION		790,849.	
INSURANCE - GENERAL		126,146.	
INSURANCE - EMPLOYEE HEALTH		319,039.	
INSURANCE - EMPLOYEE DENTAL		9,040.	
INSURANCE - EMPLOYEE LTD		5,433.	
INSURANCE - EMPLOYEE STD		9,032.	
INSURANCE -EMPLOYEE BASIC LIFE		861.	
FLEX ADMINISTRATION FEES		504.	
GENERAL TAXES, LICENSE & FEES		172,756.	
UTILITIES - ELECTRICITY		173,047.	
UTILITIES - GAS		129,707.	
UTILITIES - WATER		31,967.	
CABLE		16,186.	
WOOD CHIPS		109.	
REPAIRS & MAINTENANCE		68,032.	
REPAIRS/MAINT - EQUIPMENT		2,588.	

REPAIRS & MAINT - VEHICLES	2,332.	
ELEVATOR MAINTENANCE	13,104.	
HVAC MAINTENANCE	42,609.	
FURNITURE REPAIR	137.	
FOOD & BEVERAGE EQUIP MAINT	6,808.	
LAUNDRY EQUIP MAINT	245.	
POOL & SPA REPAIR	5,539.	
CLEANING SERVICES	2,322.	
WASTE REMOVAL	11,618.	
PRINTING	15,552.	
CONTRACT SERVICES	79,788.	
TELEPHONE	21,825.	
INTERNET SERVICES	11,241.	
POSTAGE	1,969.	
OFFICE SUPPLIES	7,692.	
PROFESSIONAL SERVICES	30,697.	
SECURITY SERVICE	8,756.	
MUSIC & ENTERTAINMENT	14,856.	
GOLF PACKAGE	-577.	
DUES & SUBSCRIPTIONS	7,774.	
MISCELLANEOUS	14,574.	
CREDIT CARD PROCESSING	103,609.	
BANK CHARGES	2,587.	
DECORATING EXPENSE	5,207.	
CASH OVER & SHORT	-1,539.	
PROFESSIONAL DEVELOPMENT	1,745.	
INTEREST CHARGES	8,804.	
RECOGNITION MATERIAL	4,142.	
ADVERTISING - PRINT MEDIA	98,077.	
TV/RADIO ADVERTISING	5,987.	
ADVERTISING - ONLINE/INTERNET	78,490.	
LINEN	87,112.	
CHINA, GLASS, SILVER	4,751.	
UNIFORMS	2,707.	
KITCHEN UTENSILS	4,816.	
GUEST ROOM AMENITIES	5,851.	
COMPLIMENTARY GOODS	10,594.	
COMMISSION EXPENSE	11,487.	
LANDSCAPING	36,401.	
STATE UNEMPLOYMENT TAXES	2,718.	
INSURANCE - LTD SUPPLEMENTAL	575.	
MOVING EXPENSE	8,511.	
SALARIES & WAGES - SERVICE CHARGES	7,554.	
LEASE EXPENSE	418.	
CHARITABLE SOLICITATION PERMIT	104.	
AD WEEKEND/BANQUET EXP	88.	
FERTILIZER & CHEMICALS	263.	
CONFERENCE SPACE RENTAL	897.	
CONTRACT LABOR	41,313.	
REPAIRS & MAINT - ROOMS	5,833.	
- SUBTOTAL - 1		6,141,896.
TOTAL OF FORM 990-T, SCHEDULE I, COLUMN 3		6,141,896.