Form **990**

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

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
NATIONAL ARBOR DAY FOUNDATION
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: NICOLE RASMUSSEN
SAME AS C ABOVE

D Employer identification number
23-7169265

E Telephone number
402-474-5655

G Gross receipts $ 114,153,213.

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

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	12
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	657
6	Total number of volunteers (estimate if necessary)	6	1
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	9,740,191.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	70,335,619.	85,638,124.
9	Program service revenue (Part VIII, line 2g)	16,449,242.	16,585,322.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,736,781.	4,910,443.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,540,312.	4,733,107.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	99,061,954.	111,866,996.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	7,029,102.	12,196,738.
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)	26,006,402.	28,248,717.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 20,840,745.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	58,630,878.	64,060,630.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	91,666,382.	104,506,085.
19	Revenue less expenses. Subtract line 18 from line 12	7,395,572.	7,360,911.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	120,580,411.	136,343,254.
21	Total liabilities (Part X, line 26)	19,684,041.	27,162,020.
22	Net assets or fund balances. Subtract line 21 from line 20	100,896,370.	109,181,234.

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
Nicole Rasmussen — Signature of officer — Date 12/11/25
NICOLE RASMUSSEN, CHIEF FINANCIAL OFFICER — Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
KRYSTAL L SIEBRANDT, CPA,	KRYSTAL L SIEBRANDT,	12/04/25	☐	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 $ 50,388,974. including grants of $ 12,196,738.) (Revenue $ 8,537,896.)
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 $ 15,807,579. including grants of $) (Revenue $ 2,517,816.)
ARBOR DAY FARM - THIS NATIONAL HISTORIC LANDMARK IS HOME TO LIED LODGE, INNOVATIVE CONSERVATION DEMONSTRATIONS, AND THE ARBOR DAY FARM TREE ADVENTURE.

4c (Code:) (Expenses $ 1,900,010. including grants of $) (Revenue $ 57,794.)
TREE CITY USA - THE TREE CITY USA PROGRAM, SINCE 1976, HAS STRENGTHENED AND ENCOURAGED COMMUNITIES TO DEVELOP AND MAINTAIN SUCCESSFUL COMMUNITY FORESTRY PROGRAMS. THE STRONG PARTNERSHIP BETWEEN THE USDA FOREST SERVICE'S URBAN AND COMMUNITY FORESTRY (USFS) PROGRAM, THE NATIONAL ASSOCIATION OF STATE FORESTERS (NASF), AND THE ARBOR DAY FOUNDATION ALLOWS THE ORGANIZATIONS TO LEVERAGE RESOURCES AND EXPERTISE FOR THE BETTERMENT OF COMMUNITY FORESTS THROUGHOUT THE COUNTRY.

4d Other program services (Describe on Schedule O.)
(Expenses $ 3,418,066. including grants of $) (Revenue $ 1,829,119.)

4e Total program service expenses 71,514,629.

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*? See instructions	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 Rev. Proc. 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.* See instructions	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 the 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 line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash 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	X	
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 on 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	116		
b	Enter the number of Forms W-2G included on 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 657			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
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? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
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? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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	12		
	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	12		
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 on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	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 on 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 on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	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

NICOLE RASMUSSEN - 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 the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAN LAMBE CHIEF EXECUTIVE OFFICER	40.00			X				484,641.	0.	32,506.
(2) KATIE LOOS PRESIDENT	40.00			X				284,550.	0.	61,502.
(3) PETE DAVIS MANAGING DIRECTOR OF CATALYTIC INVES	40.00				X			261,011.	0.	37,697.
(4) PAUL COOPER CHIEF OPERATING OFFICER	40.00				X			225,822.	0.	53,640.
(5) NICOLE RASMUSSEN CHIEF FINANCIAL OFFICER	40.00			X				221,870.	0.	51,291.
(6) DANIEL MORROW VP PROGRAMS AND PARTNERSHIPS	40.00				X			203,193.	0.	49,120.
(7) YINKA AKINYEMI VP HUMAN RESOURCES	40.00				X			211,619.	0.	39,567.
(8) KATRINA WELLS VP MARKETING & COMMUNICATIONS	40.00				X			201,153.	0.	46,003.
(9) BRANDON SCHUSTER VP ARBOR DAY FARM	40.00				X			166,025.	0.	46,067.
(10) AUSTIN MACKRILL VP OF EXPERIENCE	40.00				X			164,319.	0.	45,621.
(11) GARY DEEMER DIRECTOR, ACCOUNTING	40.00				X			185,562.	0.	17,948.
(12) MICHELLE SAULNIER VP PROGRAMS AND PARTNERSHIPS	40.00				X			179,355.	0.	17,480.
(13) BEN WILINSKY DIRECTOR, PARTNERSHIPS AND	40.00					X		174,987.	0.	17,511.
(14) LAUREN MARSHALL DIRECTOR, LANDSCAPE RESTORATION	40.00					X		170,666.	0.	8,215.
(15) MICHAEL ASHLEY ENTERPRISE ARCHITECT	40.00					X		149,201.	0.	22,596.
(16) SUK WORTMAN INTEGRATED EXPERIENCE	40.00					X		161,167.	0.	6,908.
(17) NANCY S DAVIS MARKETING CAMPAIGN AND ANALYTICS MAN	40.00					X		148,743.	0.	7,181.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KACEY KC TRUSTEE	1.00	X						0.	0.	0.
(19) DANIELLE CRUMRINE TRUSTEE	1.00	X						0.	0.	0.
(20) PAT COVEY CHAIR	1.00	X						0.	0.	0.
(21) CRAYTON WEBB TRUSTEE	1.00	X						0.	0.	0.
(22) MARK JOHNSON TRUSTEE	1.00	X						0.	0.	0.
(23) LESLIE WELDON TRUSTEE	1.00	X						0.	0.	0.
(24) MAK AZADI TRUSTEE	1.00	X						0.	0.	0.
(25) ERNESTO HERRERA TRUSTEE	1.00	X						0.	0.	0.
(26) JENNIFER GREENFELD TRUSTEE	1.00	X						0.	0.	0.
1b Subtotal								3,593,884.	0.	560,853.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								3,593,884.	0.	560,853.

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 55

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
RR DONNELLEY PO BOX 93514, CHICAGO, IL 60673	LETTERSHOP	3,942,472.
PLANIT GEO, INC, 4210 WADSWORTH BLVD UNIT 1334, WHEAT RIDGE, CO 80034	TREE CANOPY DATA	3,520,000.
FEDEX PO BOX 94515, PALATINE, IL 60094	SHIPPING SERVICES	1,541,603.
MICHIGAN DEPT OF NATURAL RESOURCES PO BOX 30451, LANSING, MI 48909-7951	TREE PLANTING, REFORESTATION	1,064,463.
STONEBROOK EXTERIOR 8905 CORNHUSKER HWY, LINCOLN, NE 68507	CONSTRUCTION	1,037,956.

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 70

SEE PART VII, SECTION A CONTINUATION SHEETS

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

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

Part VIII Statement of Revenue

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

				(A) 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	14,977,580.			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	10,514,913.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	60,145,631.			
	g	Noncash contributions included in lines 1a-1f	1g	$ 975,887.			
	h	**Total.** Add lines 1a-1f			85,638,124.		
Program Service Revenue			Business Code				
	2a	LIED LODGE/A.D. FARM	722511		10,381,786.	641,595.	9740191.
	b	TREE SALES	111000		4,445,652.	4,445,652.	
	c	CONFERENCE PROGRAMS	611600		1,538,995.	1,538,995.	
	d	ARBOR DAY YOUTH EDUC	722511		161,095.	161,095.	
	e	TREE CITY USA INCOME	900099		57,794.	57,794.	
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f			16,585,322.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			4,003,492.	1,797,569.	2205923.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties			496,593.	496,593.	
			(i) Real	(ii) Personal			
	6a	Gross rents 6a	42,000.				
	b	Less: rental expenses 6b	42,000.				
	c	Rental income or (loss) 6c	0.				
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory 7a	1,564,635.	795,575.			
	b	Less: cost or other basis and sales expenses 7b	1,453,259.	0.			
	c	Gain or (loss) 7c	111,376.	795,575.			
	d	Net gain or (loss)			906,951.		906,951.
	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	2,796,208.				
	b	Less: cost of goods sold 10b	790,958.				
	c	Net income or (loss) from sales of inventory			2,005,250.	2,005,250.	
Miscellaneous Revenue			Business Code				
	11a	COST REIMBURSEMENTS	900099		1,798,082.	1,798,082.	
	b	LIST RENTAL INCOME	900099		433,182.		433,182.
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d			2,231,264.		
	12	**Total revenue.** See instructions			111866996.	12942625.	9740191. 3546056.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	11,579,670.	11,579,670.		
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	617,068.	617,068.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,146,930.	816,710.	2,108,061.	222,159.
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	20,354,539.	11,935,098.	2,101,759.	6,317,682.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	791,260.	324,421.	376,652.	90,187.
9 Other employee benefits	2,006,564.	1,027,606.	784,951.	194,007.
10 Payroll taxes	1,949,424.	866,617.	889,950.	192,857.
11 Fees for services (nonemployees):				
a Management				
b Legal	85,517.	44,356.	40,353.	808.
c Accounting	78,670.		78,670.	
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.)	9,011,131.	6,961,548.	1,703,454.	346,129.
12 Advertising and promotion	2,154,669.	1,318,134.	196,531.	640,004.
13 Office expenses	29,685.	17,912.	9,519.	2,254.
14 Information technology	2,058,090.	1,001,754.	854,609.	201,727.
15 Royalties				
16 Occupancy	410,313.	267,317.	131,787.	11,209.
17 Travel	1,177,824.	368,692.	366,230.	442,902.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,302,681.	2,572,115.	601,160.	129,406.
23 Insurance	1,135,495.	764,414.	354,758.	16,323.
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	10,154,809.	10,154,809.		
b TREE PURCHASES AND SHIP	9,783,992.	9,645,270.	5,436.	133,286.
c PRINTING/MAILING/PHOTOG	8,939,431.	2,404,331.	334,944.	6,200,156.
d POSTAGE	6,444,314.	1,574,687.	94,375.	4,775,252.
e All other expenses	9,294,009.	7,252,100.	1,117,512.	924,397.
25 **Total functional expenses.** Add lines 1 through 24e	104,506,085.	71,514,629.	12,150,711.	20,840,745.
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 ☒ if following SOP 98-2 (ASC 958-720)	8,479,499.	4,788,668.	0.	3,690,831.

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		-2,436,615.	1	-1,319,290.
	2	Savings and temporary cash investments		32,335,932.	2	52,507,733.
	3	Pledges and grants receivable, net		1,403,820.	3	2,322,920.
	4	Accounts receivable, net		5,393,125.	4	6,526,832.
	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		910,841.	8	956,667.
	9	Prepaid expenses and deferred charges		9,539,574.	9	7,202,760.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 81,853,419.			
	b	Less: accumulated depreciation	10b 47,057,078.	31,009,184.	10c	34,796,341.
	11	Investments - publicly traded securities		10,847,875.	11	13,098,463.
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11		26,999,428.	13	18,293,201.
	14	Intangible assets		5,867.	14	0.
	15	Other assets. See Part IV, line 11		4,571,380.	15	1,957,627.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		120,580,411.	16	136,343,254.
Liabilities	17	Accounts payable and accrued expenses		10,249,422.	17	14,855,587.
	18	Grants payable			18	
	19	Deferred revenue		1,342,793.	19	2,400,214.
	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			23	
	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		8,091,826.	25	9,906,219.
	26	**Total liabilities.** Add lines 17 through 25		19,684,041.	26	27,162,020.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		98,208,897.	27	106,007,783.
	28	Net assets with donor restrictions		2,687,473.	28	3,173,451.
		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		100,896,370.	32	109,181,234.
	33	Total liabilities and net assets/fund balances		120,580,411.	33	136,343,254.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	111,866,996.
2	Total expenses (must equal Part IX, column (A), line 25)	2	104,506,085.
3	Revenue less expenses. Subtract line 2 from line 1	3	7,360,911.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	100,896,370.
5	Net unrealized gains (losses) on investments	5	989,489.
6	Donated services and use of facilities	6	
7	Investment expenses	7	-65,536.
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	109,181,234.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	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)

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

2024

Open to Public Inspection

Name of the organization	Employer identification number
NATIONAL ARBOR DAY FOUNDATION	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).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	58866709.	73009857.	69838929.	70335619.	85638124.	357689238
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	58866709.	73009857.	69838929.	70335619.	85638124.	357689238
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)						4808742.
6 **Public support.** Subtract line 5 from line 4.						352880496

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	58866709.	73009857.	69838929.	70335619.	85638124.	357689238
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1748156.	3079192.	4592615.	7015392.	5091294.	21526649.
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						379215887

12 Gross receipts from related activities, etc. (see instructions) 12 76,816,295.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 14 93.06 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 15 91.18 %

16a **33 1/3% support test - 2024.** 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 - 2023.** 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 - 2024.** 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 - 2023.** 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** 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 - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	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).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	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 on 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 on 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 line 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 on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ 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 governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b 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 on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI.**	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.	3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 Other distributions (describe in **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI.** See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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)
(Rev. December 2024)
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

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 on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ 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 2d 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 in 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	405,716.	361,781.	330,222.	361,002.	293,855.
b Contributions	1,000.	25,000.		19,475.	
c Net investment earnings, gains, and losses	73,695.	18,935.	31,559.	-50,255.	67,147.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	480,411.	405,716.	361,781.	330,222.	361,002.

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

a Board designated or quasi-endowment 72.0050 %
b Permanent endowment 27.9950 %
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		4,725,162.		4,725,162.
b Buildings		50,086,743.	25,849,689.	24,237,054.
c Leasehold improvements		149,557.	61,353.	88,204.
d Equipment		17,856,758.	14,294,273.	3,562,485.
e Other		9,035,199.	6,851,763.	2,183,436.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				34,796,341.

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, line 12, col. (B))		

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) INVESTMENT IN ARBOR DAY		
(2) CARBON	18,293,201.	COST
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))	18,293,201.	

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, line 15, col. (B))*	

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	1,071,629.
(3) CONDITIONAL CONTRIBUTIONS	7,100,842.
(4) OPERATING LEASE OBLIG	1,733,748.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	9,906,219.

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	122,480,946.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	989,489.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	9,624,461.		
e	Add lines 2a through 2d			2e	10,613,950.
3	Subtract line 2e from line 1			3	111,866,996.
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	111,866,996.

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	114,911,632.
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	12,115,215.		
e	Add lines 2a through 2d			2e	12,115,215.
3	Subtract line 2e from line 1			3	102,796,417.
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	1,709,668.		
c	Add lines 4a and 4b			4c	1,709,668.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	104,506,085.

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, 2025, 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 XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	790,958.
INVESTMENT MANAGEMENT FEE	-65,536.
ARBOR DAY CARBON	8,857,039.
RENTAL EXPENSES	42,000.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	9,624,461.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	790,958.
ARBOR DAY CARBON	11,038,286.
IMPACT FUND	243,971.
RENTAL EXPENSES	42,000.

Part XIII Supplemental Information *(continued)*

TOTAL TO SCHEDULE D, PART XII, LINE 2D	12,115,215.
PART XII, LINE 4B - OTHER ADJUSTMENTS:	
DONATION TO IMPACT FUND	1,709,668.

SCHEDULE F (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

NATIONAL ARBOR DAY FOUNDATION

Employer identification number

23-7169265

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

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	PROGRAM SERVICES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS	274,908.
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	0	0	PROGRAM SERVICES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS	227,160.
EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,	0	0	PROGRAM SERVICES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS	81,250.
SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	0	0	PROGAM SERVICES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS	33,750.
3 a Subtotal	0	0			617,068.
b Total from continuation sheets to Part I	0	0			0.
c **Totals** (add lines 3a and 3b)	0	0			617,068.

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	20,000.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	5,000.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	18,750.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	18,750.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	18,750.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	18,750.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	60,000.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	30,500.	WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 23

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

SEE PART V FOR COLUMN (D) DESCRIPTIONS

Part II **Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States.** (Schedule F (Form 990), Part II, line 1)

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	18,750.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	37,500.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	9,300.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	18,750.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	45,000.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	18,350.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	18,008.	WIRE TRANSFER	0.		
		NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	69,750.	WIRE TRANSFER	0.		
		NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	37,500.	CHECK	0.		

Part II **Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States.** (Schedule F (Form 990), Part II, line 1)

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	37,500.	CHECK	0.		
		NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	24,410.	CHECK	0.		
		NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	18,000.	CHECK	0.		
		NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	12,000.	WIRE TRANSFER	0.		
		NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	28,000.	CHECK	0.		
		SUB-SAHARAN AFRICA	ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE	33,750.	WIRE TRANSFER	0.		

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

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

Part IV Foreign Forms

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

Part V **Supplemental Information**

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

PART I, LINE 2:
GRANT APPLICANTS ARE SCREENED BY A GRANT APPROVAL COMMITTEE FOR SUITABILITY BASED ON QUESTIONS ANSWERED IN OUR APPLICATION FORM. AFTER FUNDS HAVE BEEN DISBURSED TO ELIGIBLE APPLICANTS, A PERFORMANCE REPORT IS REQUIRED DETAILING HOW THE FUNDS WERE SPENT AND WHAT WAS ACCOMPLISHED. THIS PERFORMANCE REPORT IS REVIEWED AND, IF THE GOALS HAVE BEEN MET, THE GRANT IS CLOSED OUT. IF THERE ARE ANY QUESTIONS ON THE PERFORMANCE REPORT, THE COMMITTEE CONTACTS THE GRANTEE FOR ADDITIONAL INFORMATION. WHEN ALL QUESTIONS HAVE BEEN ANSWERED, GRANT IS CLOSED OUT.

PART II, COLUMN (D):
REGION: EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

(A) REGION:
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

(A) REGION:
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

(A) REGION:
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

(A) REGION:
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

(A) REGION:
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF

Part V **Supplemental Information**

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

LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

(A) REGION:
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

(A) REGION:
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

(A) REGION:
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

(A) REGION:
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

(A) REGION:
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIU
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

REGION: NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES
(D) PURPOSE OF GRANT: ENCOURAGE AND FACILITATE THE ADOPTION OF
LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

Part V **Supplemental Information**

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

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

SCHEDULE I
(Form 990)
(Rev. December 2024)
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 instructions and the latest information.

OMB No. 1545-0047

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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ARBOR DAY IMPACT FUND 211 N 12ST LINCOLNC, NE 68508-1411	33-2511394		1,709,668.	0.			INVEST IN MISSION-ALIGNED PROJECTS THAT ADDRESS ENVIRONMENTAL CHALLENGES, PROMOTE SUSTAINABLE
CITY PARKS FOUNDATION 830 5TH AVENUE NEW YORK, NY 10065-7001	13-3561657		327,300.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TEXAS TREES FOUNDATION 3000 PEGASUS PARK DR., SUITE 740 DALLAS, TX 75247	75-1886520		218,752.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES ATLANTA 825 WARNER ST SW, STE A ATLANTA, GA 30310	58-1584758		199,662.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE STUDENT CONSERVATION ASSOCIATION - 1310 N COURTHOUSE RD SUITE 110 - ARLINGTON, VA 22201	91-0880684		193,182.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRUIT TREE PLANTING FOUNDATION PO BOX 81881 PITTSBURGH, PA 15217	75-3020477		182,962.	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 ..... 176.

3 Enter total number of other organizations listed in the line 1 table ..... 2.

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule I (Form 990) (Rev. 12-2024)**

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

LHA 432101 01-02-25

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TROUT UNLIMITED 1700 N. MOORE STREET SUITE 2005 ARLINGTON, VA 22209-2793	38-1612715		181,050.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
ASHEVILLE GREENWORKS 2 SULPHUR SPRINGS ROAD ASHEVILLE, NC 28806	56-1672870		178,075.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CASEY TREES 3030 12TH ST NE WASHINGTON, DC 20017	31-1766444		163,550.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREESCHARLOTTE P. O. BOX 32367 CHARLOTTE, NC 28232	46-3867007		132,265.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
IDEAS FOR US 1030 W KALEY AVENUE ORLANDO, FL 32805	27-3999166		121,600.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KEEP INDIANAPOLIS BEAUTIFUL, INC. 1029 E. FLETCHER AVE., STE. 100 INDIANAPOLIS, IN 46203	31-1005792		119,100.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
ARIZONA SUSTAINABILITY ALLIANCE 8205 S. PRIEST DR. #11962 TEMPE, AZ 85284-1962	82-1664765		115,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
BALTIMORE TREE TRUST, INC. P.O. BOX 50188 BALTIMORE, MD 21211	26-4031411		115,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES FOR HOUSTON 1911 W. 34TH STREET HOUSTON, TX 77018	76-0046318		105,850.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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ECOCULTURE REFORESTATION NETWORK LLC - 210 EAST DALE AVE - FLAGSTAFF, AZ 86001	86-3345744		102,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CUMBERLAND RIVER COMPACT 35 PEABODY ST STE 305 NASHVILLE, TN 37210-2231	62-1709756		100,700.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE GREENING OF DETROIT 13000 W MCNICHOLS RD DETROIT, MI 48235	31-0036036		100,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF TREES 3117 NE M L KING JR BLVD PORTLAND, OR 97212	93-0999999		98,750.	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		96,375.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE PENNSYLVANIA HORTICULTURAL SOCIETY - 100 NO. 20TH ST, 2ND FLOOR - PHILADELPHIA, PA 19103	23-1352265		96,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
PLANT WITH PURPOSE 5075 SHOREHAM PLACE, STE. 240 SAN DIEGO, CA 92122	33-0052976		87,600.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES FOREVER, INC 1901 BELL AVENUE, SUITE 23 DES MOINES, IA 50315	42-1419181		84,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KEEP TAMPA BAY BEAUTIFUL 730 WEST EMMA STREET TAMPA, FL 33603	59-3150612		81,225.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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WESTERN RESERVE LAND CONSERVANCY 3850 CHAGRIN RIVER ROAD CHAGRIN FALLS, OH 44022	34-1571233		80,375.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FOOD 4 FARMERS 70 S WINOOSKI AVE, STE 1W #312 BURLINGTON, VT 05401	27-2267267		78,560.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
OPENLANDS 25 E. WASHINGTON, SUITE 1650 CHICAGO, IL 60602	36-2649603		77,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
MIAMI-DADE COUNTY FLORIDA 275 NW 2ND STREET, 5TH FLOOR, SUITE MIAMI, FL 33128	59-6000573		75,760.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREEPEOPLE, INC. 12601 MULHOLLAND DR BEVERLY HILLS, CA 90210	23-7314838		75,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
UNITY GARDENS INC. PO BOX 10022 SOUTH BEND, IN 46680	27-0901122		75,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
BRIDGING THE GAP, INC. 1427 W 9TH ST. SUITE 201 KANSAS CITY, MO 64101	43-1610645		71,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SAVANNAH TREE FOUNDATION INC. P.O. BOX 8880 SAVANNAH, GA 31412	58-1494721		68,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREEUTAH 355 N 500 W, STE B SALT LAKE CITY, UT 84116	87-0474797		63,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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VILLAGE OF WELLINGTON 12300 FOREST HILL BLVD WELLINGTON, FL 33414	65-0645105		63,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREE SAN DIEGO P.O. BOX 6324 SAN DIEGO, CA 92166	46-5183143		59,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
DELAWARE CENTER FOR HORTICULTURE 1810 N DUPONT ST WILMINGTON, DE 19806	51-0252857		56,100.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREESLOUISVILLE, INC. 909 S SHELBY ST LOUISVILLE, KY 40203	47-3739795		55,375.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NOLA TREE PROJECT 5701 CANAL BLVD. NEW ORLEANS, LA 70124	85-0488807		52,850.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE PARK PEOPLE 450 DECATUR STREET DENVER, CO 80204	84-6045624		52,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FOREST RELEAF OF MISSOURI 4642 SHENANDOAH AVE SAINT LOUIS, MO 63110	43-1615929		50,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
OKC BEAUTIFUL 3535 N CLASSEN BOULEVARD OKLAHOMA CITY, OK 73118	73-0785200		50,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
ALIEF SUPERNEIGHBORHOOD COUNCIL 25 PO BOX 1098 ALIEF, TX 77411-1098	20-2523247		50,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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TREE EASTIE, INC. 65 LEWIS ST #607 BOSTON, MA 02128	92-2143936		49,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
UNITED CHARITABLE 4 DOW ROAD CENTER SANDWICH, NH 03227	20-4286082		49,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF CAPE CORAL 815 NICHOLAS PKWY E CAPE CORAL, FL 33993	59-1312996		49,125.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES FOR THE TRIANGLE 2509 HOLBROOK CT RALEIGH, NC 27604	82-2343798		46,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NUEVA ESPERANZA HOUSING AND ECONOMIC DEV CORP - 4261 NORTH 5TH STREET - PHILADELPHIA, PA 19140-2615	23-2952060		45,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CENTRAL FLORIDA FAIR, INC. 4603 WEST COLONIAL DRIVE ORLANDO, FL 32808	59-0188975		45,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GREEN COLUMBUS 605 N HIGH STREET, SUITE 229 COLUMBUS, OH 43215	26-1321476		45,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SHREVEPORT GREEN 3625 SOUTHERN AVE SHREVEPORT, LA 71104	72-0970610		45,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FAIRMOUNT PARK CONSERVANCY OHIO HOUSE PHILADELPHIA, PA 19131	23-2703821		44,195.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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FOOD WELL ALLIANCE INC. 970 JEFFERSON AVE NW SUITE 2 ATLANTA, GA 30318	47-4363668		43,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
RELEAF MICHIGAN, INC. 1100 N. MAIN ST. SUITE 105 ANN ARBOR, MI 48104	38-2912028		42,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
ALABAMA URBAN FORESTRY ASSOCIATION PO BOX 382225 BIRMINGHAM, AL 35238-2225	63-1035462		41,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF HERMISTON 415 S. HWY 395 HERMISTON, OR 97838	93-6002182		39,950.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
MONTANA URBAN AND COMMUNITY FORESTRY ASSOCIATION - 840 N. MONTANA ST - DILLON, MT 59725	81-3600832		37,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
PROVIDENCE NEIGHBORHOOD PLANTING PROGRAM - PO BOX 5897 - PROVIDENCE, RI 02903	46-2442220		37,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREES MATTER 734 W POLK STREET PHOENIX, AZ 85007	81-0597674		37,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
WOLF RIVER CONSERVANCY, INC. PO BOX 11031 MEMPHIS, TN 38111	62-1245975		37,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
WILLOWSFORD CONSERVANCY 41025 WILLOWSFORD LANE ALDIE, VA 20105	45-0609461		37,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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CITY OF SOUTH BEND 301 S. ST. LOUIS BLVD SOUTH BEND, IN 46617	35-6001201		37,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CAWACO RESOURCE CONSERVATION & DEVELOPMENT COUNCIL - 2112 11TH AVE S, STE 541 - BIRMINGHAM, AL 35205	63-1027283		37,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
MILWAUKEE PUBLIC SCHOOLS 1124 N. 11TH ST, ROOM 312 MILWAUKEE, WI 53233	39-6003457		37,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
OREGON URBAN RURAL AND COMMUNITY FORESTRY - PO BOX 102 - TALENT, OR 97540			37,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NEW ALBANY PLAIN-LOCAL JOINT PARKS DISTRICT - 7860 BEVELHYMER RD - NEW ALBANY, OH 43054	31-1663203		37,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
AMERICAN REFORESTATION INITIATIVE 6628 PARK CREST DR. PAPILLION, NE 68133	86-2113415		37,400.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
COLUMBIA GREEN PO BOX 50191 COLUMBIA, SC 29250-0191	57-0768951		37,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CHESAPEAKE BAY FOUNDATION, INC. 6 HERNDON AVENUE ANNAPOLIS, MD 21403	52-6065757		36,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KEEP PRINCE WILLIAM BEAUTIFUL, INC. - 4391 RIDGEWOOD CENTER DRIVE, SUITE F - WOODBRIDGE, VA 22192	52-1379942		35,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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FAIRFAX RELEAF 12055 GOVERNMENT CNT PKWAY, SUITE 1 FAIRFAX, VA 22035	54-1590957		35,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE OUTDOOR CIRCLE 1314 SOUTH KING ST, SUITE 306 HONOLULU, HI 96814	99-0085044		34,880.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
ALLIANCE FOR CAPE FEAR TREES 7 BEAUREGARD DR., SUITE 2 WILMINGTON, NC 28412	85-2353072		34,330.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
AMERICAS FOR CONSERVATION AND THE ARTS - 3555 PECOS ST. - DENVER, CO 80211	32-0261204		32,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF THE URBAN FOREST 1007 GENERAL KENNEDY AVE SUITE 1 SAN FRANCISCO, CA 94129	94-2699528		29,875.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
OPERATION P R I D E INC. 1141 STATE STREET BOWLING GREEN, KY 42101	61-1238610		29,600.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREE PITTSBURGH 32 62ND STREET PITTSBURGH, PA 15201	25-1778057		29,325.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GREENFIELD MUNICIPAL UTILITIES 202 S. 1ST STREET GREENFIELD, IA 50849	56-2431718		28,125.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FARGO PARK DISTRICT 6100 38TH ST S., SUITE A FARGO, ND 58104	45-6002070		28,050.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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TREES GREENVILLE INC 660 MAULDIN ROAD GREENVILLE, SC 29607	16-1718587		26,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF WINTERSET 224 W COURT AVE WINTERSET, IA 50273	42-6005379		26,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF FRANKLIN 683 OAK STREET FRANKLIN, VA 23851	54-6001284		26,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF NEWPORT 325 HIGHWAY AVE COVINGTON, KY 41016	61-6001884		26,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GREAT PLAINS NURSERY, LLC 3074 COUNTY RD. I WESTON, NE 68070	20-2900438		25,825.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SACRAMENTO TREE FOUNDATION 6011 MIDWAY ST SACRAMENTO, CA 95828	94-2825234		24,600.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TENNESSEE ENVIRONMENTAL COUNCIL 1 VANTAGE WAY, SUITE E250 NASHVILLE, TN 37228	62-0951294		24,200.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
DUCKTOWN COMMUNITY DEVELOPMENT CORPORATION - 717 RIVER DR - LINWOOD, NJ 08221	84-3385408		24,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREE FRESNO 3150 E. BARSTOW AVENUE FRESNO, CA 93740	77-0160804		22,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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JAMES RIVER ASSOCIATION 16 SOUTH 17TH STREET, SUITE 100 RICHMOND, VA 23219	51-0211913		22,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NASHVILLE TREE FOUNDATION 95 WHITE BRIDGE RD, SUITE 211 NASHVILLE, TN 37205	62-1285871		22,050.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SITEONE LANDSCAPE SUPPLY 323 LONG ISLAND AVE HOLTSVILLE, NY 11742	11-2313818		20,441.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF BERKELEY TUOLUMNE CAMP PO BOX 7931 BERKELEY, CA 94707	94-2976224		19,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
VERONIKA LAMBERT 320 BELLAIRE AVE FORT WASHINGTON, PA 19034	23-3173551		19,214.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREASURE VALLEY CANOPY NETWORK 1307 N 16TH ST BOISE, ID 83702	86-3733739		18,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
KEEP DURHAM BEAUTIFUL, INC. 2011 FAY STREET DURHAM, NC 27704	02-0735076		18,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
COMMUNITY GREENING CORP 3601 N. MILITARY TRAIL BOCA RATON, FL 33431	81-3559159		18,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FIELD INSTITUTE LLC 210 E DALE AVE FLAGSTAFF, AZ 86001-4620	33-3097457		18,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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TREE TRUST 1419 ENERGY PARK DR. SAINT PAUL, MN 55108	41-1291626		18,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CINCINNATI PARKS FOUNDATION 421 OAK STREET CINCINNATI, OH 45219	31-1429016		18,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF ISSAQUAH PO BOX 1307 ISSAQUAH, WA 98027	91-6001446		18,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF LANSING 124 W MICHIGAN AVE 7TH FLOOR, CITY LANSING, MI 48933			18,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CADWALADER PARK ALLIANCE 4 IVY COURT TRENTON, NJ 08618	26-0168914		18,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
BEXAR BRANCHES ALLIANCE CORP. PO BOX 760608 SAN ANTONIO, TX 78245	87-1957313		18,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
PLAY BOULDER FOUNDATION PO BOX 20935 BOULDER, CO 80308	84-0725860		17,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TOWNSHIP OF BLOOMFIELD 330 PARK AVENUE BLOOMFIELD, CT 06002	22-6001664		15,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE GIVING GROVE 300 E. 39TH ST. SUITE LL1D KANSAS CITY, MO 64111	46-5000184		15,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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CITY OF GREEN BAY 100 N. JEFFERSON ST, ROOM 510 GREEN BAY, WI 54301	39-6005458		15,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NEW JERSEY TREE FOUNDATION , INC. 108 PINE CONE TRAIL MEDFORD, NJ 08055	22-3484753		14,249.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF LINCOLN NEBRASKA LINCOLN PARKS & RECREATION LINCOLN, NE 68510	47-6006256		14,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
DIXIE FIRE CANOPY PROJECT P.O. BOX 44 MEADOW VALLEY, CA 95956	93-3626783		14,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF KEEP CHARLESTON BEAUTIFUL - 823 MEETING STREET - CHARLESTON, SC 29403	41-2208776		13,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TACOMA TREE FOUNDATION 539 BROADWAY TACOMA, WA 98402	83-2505388		13,750.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
GREEN INTERCHANGE ONE VANTAGE WAY SUITE E250 NASHVILLE, TN 37228	84-4364986		13,500.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NEW JERSEY CONSERVATION FOUNDATION 170 LONGVIEW ROAD FAR HILLS, NJ 07931	22-6065456		13,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
PERKIOMEN WATERSHED CONSERVANCY 1 SKIPPACK PIKE SCHWENKSVILLE, PA 19473	23-6420112		12,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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TAMPA GENERAL HOSPITAL FOUNDATION, INC. - 1 TAMPA GENERAL CIR - TAMPA, FL 33606	23-7354477		12,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
INCORPORATED VILLAGE OF VALLEY STREAM - 123 S CENTRAL AVE - VALLEY STREAM, NY 11580	11-6002139		12,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITIZENS FOR A BETTER SOUTH FLORIDA, INC. - 138 NW 16 AVE - MIAMI, FL 33125	65-0114889		12,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NEW YORK RESTORATION PROJECT 254 W 31ST ST, 14TH FLOOR NEW YORK, NY 10001	13-3959056		12,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREE AUTHORITY LLC 602 MINSI TRAIL PERKASIE, PA 18944	46-4206743		11,636.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FUTURE FORESTRY CORPORATION 1821 BOLADO PKWY CAPE CORAL, FL 33990	84-2615623		11,200.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
MOUNTAIN HOUSING OPPORTUNITIES, INC. - 64 CLINGMAN AVENUE, SUITE 101 - ASHEVILLE, NC 28801	58-1816998		10,400.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
STUART CREEK FARM HOMEOWNER'S ASSOCIATION - 2100 ASH GROVE - AMBLER, PA 19002	04-3609467		10,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
BRONX RIVER ALLIANCE ONE BRONX RIVER PARKWAY BRONX, NY 10462	75-3001587		9,600.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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TENAFLY NATURE CENTER 313 HUDSON AVE TENAFLY, NJ 07670	22-0019117		9,598.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
STATE OF MINNESOTA DEPARTMENT OF NATURAL RESOURCES - 500 LAFAYETTE RD - SAINT PAUL, MN 55155	41-6007162		8,675.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF GRAND RAPIDS PARKS 720 CURVE ST. SW, STE B GRAND RAPIDS, MI 49503	26-1406347		7,850.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF RED LODGE 1 S PLATT AVE RED LODGE, MT 59068	81-6001303		7,600.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NATIVE FOREST NURSERY, LLC 11306 HWY 411 SOUTH CHATSWORTH, GA 30705	81-4363323		5,304.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE URBAN BIRD & NATURE ALLIANCE 627 SOUTH 67TH AVENUE OMAHA, NE 68106	47-4365431		5,250.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF VINELAND PO BOX 1508 VINELAND, NJ 08362-1508	21-6001670		5,240.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
OVERTON PARK CONSERVANCY PO BOX 42189 MEMPHIS, TN 38174	45-2031097		5,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
RECYCLE AND REINVEST 610 NORTH 3RD STREET NASHVILLE, TN 37206	83-2366325		5,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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KEEP IT MOVING INC. 23169 MICHIGAN AVE, UNIT 2350 DEARBORN, MI 48123	30-0141869		5,000.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
URBAN & COMMUNITY FORESTRY SOCIETY PO BOX 13242 DES MOINES, IA 50310	31-1020171		54,327.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TREE TRUST 1419 ENERGY PARK DR. SAINT PAUL, MN 55108	41-1291626		14,918.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FOREST RELEAF OF MISSOURI 4642 SHENANDOAH AVE SAINT LOUIS, MO 63110	43-1615929		96,398.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF ROCK HILL PO BOX 11706 ROCK HILL, SC 29731-1706	57-6000244		11,016.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SACRAMENTO TREE FOUNDATION 6011 MIDWAY ST SACRAMENTO, CA 95828	94-2825234		22,196.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF THE RAPPAHANNOCK 3219 FALL HILL AVE FREDERICKSBURG, VA 22401	54-1381671		100,244.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SPEAK FOR THE TREES 60 CLAYTON ST #201 DORCHESTER, MA 02122	82-5492599		11,400.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
UNITED CHARITABLE 4 DOW ROAD CENTER SANDWICH, NH 03227	20-4286082		8,202.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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FRUIT TREE PLANTING FOUNDATION PO BOX 81881 PITTSBURGH, PA 15217	75-3020477		14,129.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF PORT ST. LUCIE 2300 SE VETERANS MEMORIAL PKWY PORT SAINT LUCIE, FL 34985	59-6141662		48,980.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
FRIENDS OF THE URBAN FOREST 1007 GENERAL KENNEDY AVE SUITE 1 SAN FRANCISCO, CA 94129	94-2699528		22,246.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF SOUTH SIOUX CITY 1615 1ST AVENUE SOUTH SIOUX CITY, NE 68776	47-6006363		198,043.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF CAPE CORAL 815 NICHOLAS PKWY E CAPE CORAL, FL 33993	59-1312996		267,540.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF HAVERHILL, MA 4 SUMMER ST HAVERHILL, MA 01830	04-6001392		129,580.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF LYNN, MA 3 CITY HALL SQUARE LYNN, MA 01901	04-6001397		80,619.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF COUNCIL BLUFFS, IA 209 PEARL ST COUNCIL BLUFFS, IA 51503	42-6004428		149,534.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF WEST DES MOINES, IA 4200 MILLS CIVIC PARKWAY WEST DES MOINES, IA 50265	42-6005359		81,889.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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CITY OF WINCHESTER, VA ROUSS CITY HALL WINCHESTER, VA 22601	54-6001683		62,141.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF COLUMBIA, SC 2910 COLONIAL DRIVE COLUMBIA, SC 29203	57-6000229		10,113.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF ADA, OK 231 S. TOWNSEND ADA, OK 74820	73-6005055		27,615.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF GARLAND, TX 200 N. FIFTH ST GARLAND, TX 75040	75-6000534		70,224.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF LOGAN, UT 153 N. 1400 W LOGAN, UT 84321	87-6000243		27,104.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF MOAB 217 E. CENTER ST MOAB, UT 84532	87-6000248		65,397.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF AMES, IA CITY HALL AMES, IA 50010	42-6004218		21,325.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF DECORAH, IA 400 CLAIBORNE DR. DECORAH, IA 52101	42-6004485		61,533.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
THE CITY-COUNTY OF BUTTE-SILVER BOW, MT - 93 BEEF TRAIL ROAD - BUTTE, MT 59701	81-0368698		40,662.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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CITY OF CHARLOTTE, NC 600 E. 4TH ST CHARLOTTE, NC 28202	52-1333483		29,008.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF ROCK SPRINGS, WY 200 COMMUNITY PARK DRIVE ROCK SPRINGS, WY 82901	83-6000088		54,367.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF PFLUGERVILLE, TX 400 IMMANUEL RD PFLUGERVILLE, TX 78660	74-1737408		24,932.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF ARLINGTON PARKS & REC DEPT, TX - 717 W MAIN ST - ARLINGTON, TX 76013	75-6000450		31,960.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF SATELLITE BEACH, FL 565 CASSIA BLVD SATELLITE BEACH, FL 32937	59-0949593		128,520.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TOWN OF SOUTHBRIDGE, MA 41 ELM ST SOUTHBRIDGE, MA 01550	04-6001306		18,656.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF OLATHE, KS PO BOX 768 OLATHE, KS 66051	48-6034756		195,935.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TOWN OF STRATFORD, CT 2725 MAIN ST STRATFORD, CT 06615	06-6002103		103,867.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
VILLAGE OF NEWPORT, KY 998 MONMOUTH ST NEWPORT, KY 41071	61-6001884		88,518.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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CITY OF DECATUR, GA 509 N MCDONOUGH ST BECATUR, GA 30030	58-6000560		12,227.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
CITY OF GREENSBORO, NC 2602 S. ELM-EUGENE ST GREENSBORO, NC 27406	56-6000230		175,244.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
TOWN OF CARY, NC 316 N. ACADEMY ST CARY, NC 27513	56-6001196		45,674.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SUSTAINING OUR URBAN LANSCAPE 130 S. TELEMACHUS ST NEW ORLEANS, LA 70119	83-2426653		197,878.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
OREGON URBAN RURAL AND COMMUNITY FORESTRY - PO BOX 102 - TALENT, OR 97540			113,657.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
ROYTENS ENRICHMENT ACADEMY COMMUNITY HOPE - PO BOX 2318 - CALIFORNIA CITY, CA 93504	84-4533842		117,010.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
NEWPORT TREE CONSERVANCY PO BOX 863 NEWPORT, RI 02840	05-0463871		17,288.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
MISSISSIPPI CHILDREN'S MUSEUM - MERIDIAN, LLC - 403 22ND AVENUE - MERIDIAN, MS 39305			9,254.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
SERVE ETHIOPIANS WASHINGTON 19550 INTERNATIONAL BLVD SEATTLE, WA 98188	86-3111017		50,863.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS

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TYONEK TRIBAL CONSERVATION DISTRICT - 101 W BENSON BLVD STE 501 - ANCHORAGE, AK 99503	27-0671847		11,875.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
QUAPAW NATION 5681 S. 630 ROAD QUAPAW, OK 74363	73-0944649		38,022.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
BEYOND HOUSING INC. 6506 WRIGHT WAY SAINT LOUIS, MO 63121	51-0179471		5,144.	0.			ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS
MIDLANDS COMMUNIT FOUNDATION - OMAHA TRIBE - 217 N JEFFERSON ST - PAPILLION, NE 68046	51-0191738		82,550.	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 II, LINE 1, COLUMN (H):
NAME OF ORGANIZATION OR GOVERNMENT: ARBOR DAY IMPACT FUND
(H) PURPOSE OF GRANT OR ASSISTANCE: INVEST IN MISSION-ALIGNED PROJECTS THAT ADDRESS ENVIRONMENTAL CHALLENGES, PROMOTE SUSTAINABLE PRACTICES, FOSTER INNOVATION IN TREE CONSERVATION AND ENVIRONMENTAL STEWARDSHIP, MITIGATE CLIMATE CHANGE, AND ENHANCE REFORESTATION EFFORTS.

NAME OF ORGANIZATION OR GOVERNMENT: CITY PARKS FOUNDATION

Part IV Supplemental Information

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

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

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

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

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

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

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

NAME OF ORGANIZATION OR GOVERNMENT: 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: IDEAS FOR US
(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 INDIANAPOLIS BEAUTIFUL, INC.
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

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

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

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

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

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

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

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

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

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

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

NAME OF ORGANIZATION OR GOVERNMENT: FOOD 4 FARMERS
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

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

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

NAME OF ORGANIZATION OR GOVERNMENT: UNITY GARDENS 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: BRIDGING THE GAP, 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: SAVANNAH TREE FOUNDATION INC.
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

NAME OF ORGANIZATION OR GOVERNMENT: TREE SAN DIEGO

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

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

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

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

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

NAME OF ORGANIZATION OR GOVERNMENT: OKC 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: ALIEF SUPERNEIGHBORHOOD COUNCIL 25
(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 EASTIE, INC.
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

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

NAME OF ORGANIZATION OR GOVERNMENT: TREES FOR THE TRIANGLE
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE

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

NAME OF ORGANIZATION OR GOVERNMENT:
NUEVA ESPERANZA HOUSING AND ECONOMIC DEV CORP
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: CENTRAL FLORIDA FAIR, 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: 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: SHREVEPORT GREEN
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

NAME OF ORGANIZATION OR GOVERNMENT: FOOD WELL ALLIANCE 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: RELEAF MICHIGAN, 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: ALABAMA URBAN FORESTRY ASSOCIATION
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF HERMISTON
(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:
MONTANA URBAN AND COMMUNITY FORESTRY ASSOCIATION
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT:

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

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

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

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF SOUTH BEND
(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:
CAWACO RESOURCE CONSERVATION & DEVELOPMENT 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: MILWAUKEE PUBLIC SCHOOLS
(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:
OREGON URBAN RURAL AND COMMUNITY FORESTRY
(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 ALBANY PLAIN-LOCAL JOINT PARKS DISTRICT
(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: AMERICAN REFORESTATION INITIATIVE
(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: COLUMBIA GREEN
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING

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INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

NAME OF ORGANIZATION OR GOVERNMENT: KEEP PRINCE WILLIAM BEAUTIFUL, INC.
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

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

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

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

NAME OF ORGANIZATION OR GOVERNMENT: OPERATION P R I D E INC.
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: 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: GREENFIELD MUNICIPAL UTILITIES
(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: FARGO PARK DISTRICT
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING

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

NAME OF ORGANIZATION OR GOVERNMENT: GREAT PLAINS NURSERY, LLC
(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: SACRAMENTO TREE FOUNDATION
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TENNESSEE ENVIRONMENTAL 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:
DUCKTOWN COMMUNITY DEVELOPMENT CORPORATION
(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 FRESNO
(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: JAMES RIVER ASSOCIATION
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: NASHVILLE TREE FOUNDATION
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING

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INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

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

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

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

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

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

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

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

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

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF ISSAQUAH
(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 LANSING
(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: CADWALADER PARK ALLIANCE
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

NAME OF ORGANIZATION OR GOVERNMENT: PLAY BOULDER 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: TOWNSHIP OF BLOOMFIELD
(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 GIVING GROVE
(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 GREEN BAY
(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: CITY OF LINCOLN NEBRASKA
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

NAME OF ORGANIZATION OR GOVERNMENT: FRIENDS OF KEEP CHARLESTON 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: 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.

Part IV Supplemental Information

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

NAME OF ORGANIZATION OR GOVERNMENT: NEW JERSEY CONSERVATION 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: PERKIOMEN WATERSHED CONSERVANCY
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT:
TAMPA GENERAL HOSPITAL 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: INCORPORATED VILLAGE OF VALLEY STREAM
(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:
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: NEW YORK RESTORATION PROJECT
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

NAME OF ORGANIZATION OR GOVERNMENT: FUTURE FORESTRY CORPORATION
(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: MOUNTAIN HOUSING OPPORTUNITIES, 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:
STUART CREEK FARM HOMEOWNER'S ASSOCIATION
(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: BRONX RIVER ALLIANCE
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: TENAFLY 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:
STATE OF MINNESOTA DEPARTMENT OF NATURAL RESOURCES
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

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

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF RED LODGE
(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: NATIVE FOREST NURSERY, LLC
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: THE URBAN BIRD & NATURE ALLIANCE
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF VINELAND
(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: OVERTON PARK CONSERVANCY
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

NAME OF ORGANIZATION OR GOVERNMENT: RECYCLE AND REINVEST
(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 IT MOVING INC.
(H) PURPOSE OF GRANT OR ASSISTANCE: ENCOURAGE AND FACILITATE THE ADOPTION OF LEADING-EDGE PRACTICES IN MUNICIPAL FORESTS INCLUDING

Part IV Supplemental Information

INVENTORY, PLANTING, MAINTENANCE AND EDUCATION.

SCHEDULE J (Form 990)

(Rev. December 2024)

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

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 and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAN LAMBE	(i)	452,464.	0.	32,177.	14,004.	18,502.	517,147.	0.
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) KATIE LOOS	(i)	284,550.	0.	0.	33,531.	27,971.	346,052.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) PETE DAVIS	(i)	261,011.	0.	0.	10,274.	27,423.	298,708.	0.
MANAGING DIRECTOR OF CATALYTIC INVES	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) PAUL COOPER	(i)	225,822.	0.	0.	25,497.	28,143.	279,462.	0.
CHIEF OPERATING OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) NICOLE RASMUSSEN	(i)	221,870.	0.	0.	24,521.	26,770.	273,161.	0.
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DANIEL MORROW	(i)	203,193.	0.	0.	21,276.	27,844.	252,313.	0.
VP PROGRAMS AND PARTNERSHIPS	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) YINKA AKINYEMI	(i)	211,619.	0.	0.	22,157.	17,410.	251,186.	0.
VP HUMAN RESOURCES	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) KATRINA WELLS	(i)	201,153.	0.	0.	17,692.	28,311.	247,156.	0.
VP MARKETING & COMMUNICATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) BRANDON SCHUSTER	(i)	166,025.	0.	0.	18,458.	27,609.	212,092.	0.
VP ARBOR DAY FARM	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) AUSTIN MACKRILL	(i)	164,319.	0.	0.	18,044.	27,577.	209,940.	0.
VP OF EXPERIENCE	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) GARY DEEMER	(i)	185,562.	0.	0.	7,377.	10,571.	203,510.	0.
DIRECTOR, ACCOUNTING	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) MICHELLE SAULNIER	(i)	167,656.	0.	11,699.	6,660.	10,820.	196,835.	0.
VP PROGRAMS AND PARTNERSHIPS	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) BEN WILINSKY	(i)	174,987.	0.	0.	7,328.	10,183.	192,498.	0.
DIRECTOR, PARTNERSHIPS AND	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) LAUREN MARSHALL	(i)	170,666.	0.	0.	6,824.	1,391.	178,881.	0.
DIRECTOR, LANDSCAPE RESTORATION	(ii)	0.	0.	0.	0.	0.	0.	0.
(15) MICHAEL ASHLEY	(i)	149,201.	0.	0.	6,036.	16,560.	171,797.	0.
ENTERPRISE ARCHITECT	(ii)	0.	0.	0.	0.	0.	0.	0.
(16) SUK WORTMAN	(i)	161,167.	0.	0.	5,707.	1,201.	168,075.	0.
INTEGRATED EXPERIENCE	(ii)	0.	0.	0.	0.	0.	0.	0.

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(17) NANCY S DAVIS	(i)	148,743.	0.	0.	5,699.	1,482.	155,924.	0.
MARKETING CAMPAIGN AND ANALYTICS MAN	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
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	(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.

PART I, LINE 4B:
SEVERAL EMPLOYEES PARTICIPATE IN NATIONAL ARBOR DAY FOUNDATION'S 457(F) NON-QUALIFIED RETIREMENT PLAN. FOR 2024, DAN LAMBE EARNED AND RECEIVED PAYMENT OF $32,177, MICHELLE SAULNIER EARNED AND RECEIVED PAYMENT OF $11,699, KATIE LOOS EARNED DEFERRED COMPENSATION OF $19,849, PAUL COOPER EARNED DEFERRED COMPENSATION OF $16,840, NICOLE RASMUSSEN EARNED DEFERRED COMPENSATION OF $16,133, KATRINA WELLS EARNED DEFERRED COMPENSATION OF $10,000, AUSTIN MACKRILL EARNED DEFERRED COMPENSATION OF $11,501, YINKA AKINYEMI EARNED DEFERRED COMPENSATION OF $14,313, DAN MARROW EARNED DEFERRED COMPENSATION OF $13,830, AND BRANDON SCHUSTER EARNED DEFERRED COMPENSATION OF $11,588 RELATED TO PARTICIPATION IN THE 457(F) NON-QUALIFIED RETIREMENT PLAN.

PART I, LINE 5:
ONE INDIVIDUAL RECEIVED AN INCENTIVE PAYMENT BASED ON REVENUE FOR $25,986.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

NATIONAL ARBOR DAY FOUNDATION

Employer identification number

23-7169265

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	304	825,887.	CASH PROCEEDS
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (AIRLINES FLIGHT)	X	1	150,000.	FAIR MARKET VALUE
26	Other ( )				
27	Other ( )				
28	Other ( )				

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

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

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

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
NATIONAL ARBOR DAY FOUNDATION

Employer identification number
23-7169265

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
INCLUDING OFFICALLY PROMOTING THE ANNUAL OBSERVANCE OF ARBOR DAY, INSPIRING PEOPLE TO PLANT, NURTURE, AND CELEBRATE TREES, STIMULATING A WORLD-WIDE PROGRAM OF TREE AND HORTICULTURAL PLANTING AND CARE, ADVANCING NATURE EDUCATION AND ENVIRONMENTAL EDUCATION, AND MAINTAINING ARBOR DAY FARM, THE ESTATE OF ARBOR DAY'S FOUNDER, J. STERLING MORTON.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
HORTICULTURAL PLANTING AND CARE, ADVANCING NATURE EDUCATION AND ENVIRONMENTAL EDUCATION, AND MAINTAINING ARBOR DAY FARM, THE ESTATE OF ARBOR DAY'S FOUNDER, J. STERLING MORTON.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
ARBOR DAY/YOUTH EDUCATION - THE FOUNDATION PROMOTES ARBOR DAY, AMERICA'S OLDEST ENVIRONMENTAL HOLIDAY, AND OFFERS NATURE EDUCATION PROGRAMS TO RECONNECT CHILDREN WITH NATURE TO INSPIRE THE NEXT GENERATION OF TREE PLANTERS AND ENVIRONMENTAL STEWARDS.
EXPENSES $ 1,767,938. INCLUDING GRANTS OF $ 0. REVENUE $ 161,095.

CONFERENCE PROGRAMS
EXPENSES $ 1,564,557. INCLUDING GRANTS OF $ 0. REVENUE $ 1,538,995.

RAIN FOREST RESCUE - VARIOUS ACTIVITIES THAT SUPPORT LOCAL PARTNERS AND COMMUNITIES IN THEIR EFFORTS TO PROTECT, SUSTAIN, AND RESTORE TROPICAL RAIN FORESTS.
EXPENSES $ 85,571. INCLUDING GRANTS OF $ 0. REVENUE $ 129,029.

FORM 990, PART VI, SECTION A, LINE 6:
GENERAL NON-VOTING MEMBERS

FORM 990, PART VI, SECTION B, LINE 11B:
FORM 990 IS REVIEWED BY THE FOUNDATION'S CEO, TREASURER AND AUDIT COMMITTEE AND PROVIDED TO THE BOARD OF TRUSTEES.

FORM 990, PART VI, SECTION B, LINE 12C:
ANNUALLY THE CONFLICT OF INTEREST POLICY IS A PART OF THE BOARD OF TRUSTEES MEETING AGENDA.

FORM 990, PART VI, SECTION B, LINE 15:
CEO - SALARY IS MERIT-BASED AND SET BY THE BOARD OF TRUSTEES AND PERIODICALLY REVIEWED BY AN INDEPENDENT COMPENSATION CONSULTANT.
EXECUTIVE TEAM MEMBERS - SALARIES ARE MERIT-BASED AND PERIODICALLY REVIEWED BY AN INDEPENDENT COMPENSATION CONSULTANT.
EMPLOYEES - ANNUAL PERFORMANCE REVIEWS ARE CONDUCTED. COMPENSATION IS MERIT-BASED WITH GENERAL GUIDANCE PROVIDED BY THE EXECUTIVE TEAM. ALL SALARIES ARE PERIODICALLY CHECKED AGAINST REFERENCE RANGES COMPRISED OF APPLICABLE REGIONAL AND NATIONAL DATA.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
AL,AR,CA,CT,DC,FL,GA,HI,IL,KS,KY,MD,MA,MI,MN,MS,NH,NJ,NM,NY,NC,OK,OR,PA,RI TN,UT,VA,WV,WI,SC

Name of the organization
NATIONAL ARBOR DAY FOUNDATION

Employer identification number
23-7169265

FORM 990, PART VI, SECTION C, LINE 18:
FORM 990 AVAILABLE ON THE FOUNDATION'S WEBSITE. FORM 1023 AND FORM 990T ARE AVAILABLE UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:
THE FOUNDATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST. THE ANNUAL CONSOLIDATED FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON THE ORGANIZATION'S WEBSITE.

FORM 990, PART XII, LINE 2C
THE PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.

SCHEDULE R (Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
NATIONAL ARBOR DAY FOUNDATION

Employer identification number
23-7169265

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
ARBOR DAY IMPACT FUND - 33-2511394 211 N 12TH ST LINCOLN, NE 68508	INVESTMENT	NEBRASKA	501(C)	LINE 12A, I	NATIONAL ARBOR DAY FOUNDATION	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule R (Form 990) (Rev. 1-2025)**

LHA 432161 10-23-24

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) Section 512(b)(13) controlled entity? No
ARBOR DAY CARBON LLC - 87-1462639 211 N 12TH ST STE 501 LINCOLN, NE 68508-1422	CARBON OFFSET CREDITS	NE	NATIONAL ARBOR DAY FOUNDATION	C CORP	-2,165,255.	5,856,201.	100%	X	

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

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

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

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	ARBOR DAY CARBON LLC	A	2,297,313.	MARKET RATES
(2)	ARBOR DAY CARBON LLC	D	-8,706,227.	ACTUAL COSTS
(3)	ARBOR DAY CARBON LLC	Q	1,782,090.	ALLOCATED ACTUAL COSTS
(4)	IMPACT FUND	B	1,709,668.	CONTRIBUTION
(5)	IMPACT FUND	Q	15,992.	ALLOCATED ACTUAL COSTS
(6)				

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

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

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

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Name: NATIONAL ARBOR DAY FOUNDATION FEIN: 23-7169265

Type and Entity: HOTEL & CONFERENCE CEN POST-2017 NO

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation — Section 382 Carryover

	Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____
A	2018	257,927.										
B	2019	1,287,737.										
C	2020	1,436,799.										
D	2021	969,420.										
E	2022	295,464.										
F	2023	861,959.										
G	2024	1,365,249.										
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

	Detail Type	ESBC	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____	Amount Used for ____
A													
B													
C													
D													
E													
F													
G													
H													
I													
J													
K													
L													
M													
N													
O													
P													
Q													
R													
S													
T													
U													
V													
W													

Name: NATIONAL ARBOR DAY FOUNDATION FEIN: 23-7169265

Type and Entity: PRE-2018 NOL FED

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation | Section 382 Carryover

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

	Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A													
B													
C													
D													
E													
F													
G													
H													
I													
J													
K													
L													
M													
N													
O													
P													
Q													
R													
S													
T													
U													
V													
W													

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning JUL 1 , 2024, and ending JUN 30 , 20 25

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

OMB No. 1545-0047

2024

Name of filer
NATIONAL ARBOR DAY FOUNDATION

EIN or SSN
23-7169265

Name and title of officer or person subject to tax
NICOLE RASMUSSEN
CHIEF FINANCIAL OFFICER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

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

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

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize HBE LLP to enter my PIN 69265

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

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

47367177245

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature HBE LLP Date 12/04/25

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

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

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

OMB No. 1545-0047

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

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

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

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
NATIONAL ARBOR DAY FOUNDATION

Taxpayer identification number (TIN)
23-7169265

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

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
LINCOLN, NE 68508-1411

Enter the Return Code for the return that this application is for (file a separate application for each return) 07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of NICOLE RASMUSSEN
211 NORTH 12TH STREET, SUITE 501 - LINCOLN, NE 68508

Telephone No. 402-474-5655 Fax No. _____

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

1 I request an automatic 6-month extension of time until MAY 15, 20 26, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 _____ or
☒ tax year beginning JUL 1, 20 24, and ending JUN 30, 20 25

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

LHA 423841 01-02-25

EXTENDED TO MAY 15, 2026

Form **990-T**

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

For calendar year 2024 or other tax year beginning JUL 1, 2024 , and ending JUN 30, 2025 .

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 an 501(c)(3).

OMB No. 1545-0047

2024

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) ☐ 529A

Print or Type

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

D Employer identification number
23-7169265

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

E Group exemption number (see instructions)

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

F ☐ Check box if an amended return.

C Book value of all assets at end of year 136,343,254.

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐

J Enter the number of attached Schedules A (Form 990-T) 1

K 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

L The books are in care of NICOLE RASMUSSEN Telephone number 402-474-5655

Part I Total Unrelated Business Taxable Income

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

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21)	1	0.
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3	**Proxy tax.** See instructions	3	
4a	Amount from Form 4255, Part I , line 3, column (q)	4a	
b	Other tax amounts. See instructions	4b	
5	Alternative minimum tax	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	0.
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a			
b	Amount due from Form 8611	3b			
c	Amount due from Form 8697	3c			
d	Amount due from Form 8866	3d			
e	Other amounts due (see instructions)	3e			
f	Total amounts due. Add lines 3a through 3e			3f	0.
4	**Total tax.** Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here			4	0.

Part III Tax and Payments *(continued)*

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	0.
6 a	Payments: Preceding year's overpayment credited to the current year	6a			
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b			
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Elective payment election amount from Form 3800	6g			
h	Payment from Form 2439	6h			
i	Credit from Form 4136	6i			
j	Other (see instructions)	6j			
7	**Total payments.** Add lines 6a through 6j			7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed			9	
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid			10	
11	Enter the amount of line 10 you want: **Credited to 2025 estimated tax** **Refunded**			11	

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

		Yes	No
1	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year $		
4	Enter available pre-2018 NOL carryovers here $10,790,781. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
721110	$ 5,109,306.
	$
	$
	$

6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

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 | CHIEF FINANCIAL OFFICER Title

May the IRS discuss this return with the preparer shown below (see instructions)? [X] 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	KRYSTAL L SIEBRANDT, CPA, CF	12/04/25		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

Form **990-T** (2024)

423711 01-30-25

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

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/05	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			10,790,781.	10,790,781.

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

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

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

OMB No. 1545-0047

2024

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

A Name of the organization: NATIONAL ARBOR DAY FOUNDATION

B Employer identification number: 23-7169265

C Unrelated business activity code (see instructions): 721110

D Sequence: 1 of 1

E Describe the unrelated trade or business: HOTEL & CONFERENCE CENTER

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 (Part III, line 8)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7			
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10	Exploited exempt activity income (Part VIII)	10	9,740,191.	11,105,440.	-1,365,249.
11	Advertising income (Part IX)	11			
12	Other income (see instructions; attach statement)	12			
13	**Total.** Combine lines 3 through 12	13	9,740,191.	11,105,440.	-1,365,249.

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

1	Compensation of officers, directors, and trustees (Part X)			1	
2	Salaries and wages			2	
3	Repairs and maintenance			3	
4	Bad debts			4	
5	Interest (attach statement). See instructions			5	
6	Taxes and licenses			6	
7	Depreciation (attach Form 4562). See instructions	7			
8	Less depreciation claimed in Part III and elsewhere on return	8a		8b	
9	Depletion			9	
10	Contributions to deferred compensation plans			10	
11	Employee benefit programs			11	
12	Excess exempt expenses (Part VIII)			12	
13	Excess readership costs (Part IX)			13	
14	Other deductions (attach statement)			14	
15	**Total deductions.** Add lines 1 through 14			15	0.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			16	-1,365,249.
17	Deduction for net operating loss. See instructions			17	0.
18	**Unrelated business taxable income.** Subtract line 17 from line 16			18	-1,365,249.

For Paperwork Reduction Act Notice, see instructions. **Schedule A (Form 990-T) 2024**

LHA 423741 01-30-25

Part III Cost of Goods Sold

Enter method of inventory valuation

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

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

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

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

		A	B	C	D
2	Rent received or accrued				
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) 0.

4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				

5 **Total deductions.** Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) 0.

Part V Unrelated Debt-Financed Income (see instructions)

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

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

		A	B	C	D
2	Gross income from or allocable to debt-financed property				
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) 0.

9	Allocable deductions. Multiply line 3c by line 6				

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) 0.

11 **Total dividends-received deductions** included in line 10 0.

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

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

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

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

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

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

1	Description of exploited activity: HOTEL & CONFE		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	9,740,191.
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	11105440.
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	-1365249.
5	Gross income from activity that is not unrelated business income	5	0.
6	Expenses attributable to income entered on line 5	6	0.
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	0.

Part IX Advertising Income

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

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

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

		A	B	C	D
2	Gross advertising income				
a	Add columns A through D. Enter here and on Part I, line 11, column (A)				0.
3	Direct advertising costs by periodical				
a	Add columns A through D. Enter here and on Part I, line 11, column (B)				0.
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a	Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				0.

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

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

Part XI Supplemental Information (see instructions)

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

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	257,927.	0.	257,927.	257,927.
06/30/20	1,287,737.	0.	1,287,737.	1,287,737.
06/30/21	1,436,799.	0.	1,436,799.	1,436,799.
06/30/22	969,420.	0.	969,420.	969,420.
06/30/23	295,464.	0.	295,464.	295,464.
06/30/24	861,959.	0.	861,959.	861,959.
NOL CARRYOVER AVAILABLE THIS YEAR			5,109,306.	5,109,306.

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

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
ADVERTISING		29,189.	
ADVERTISING - ONLINE/INTERNET		142,702.	
ADVERTISING - PRINT MEDIA		88,022.	
ADVERTISING - TV/RADIO		50,301.	
BAD DEBT EXPENSE		53,369.	
BANK CHARGES		4,089.	
BUSINESS MEALS		10,483.	
CABLE		32,849.	
CASH OVER & SHORT		1,716.	
CHINA, GLASS, SILVER		12,528.	
COMMISSION EXPENSE		79,299.	
COMPLIMENTARY GOODS		17,949.	
COMPUTER PURCHASES		21,039.	
COMPUTER SOFTWARE & SERVICES		71,695.	
COMPUTER SUPPLIES		5,195.	
CONFERENCE MATERIALS		114.	
CONTRACT LABOR		104,123.	
COST OF CONTAINERS AND LABELS		18.	
COST OF SALES - ADMISSIONS		599.	
COST OF SALES - BEER		38,588.	
COST OF SALES - FOOD		1,114.	
COST OF SALES - LIQUOR		60,811.	
COST OF SALES - WINE		70,745.	
COST OF SALES -RESTAURANT FOOD		1,054,358.	
COST OF SALES-NON ALCOHOLIC BEVERAGES		54,204.	
COST OF SALES-PROCESS IN HOUSE		549.	
CREDIT CARD PROCESSING		234,126.	
DECORATING EXPENSE		12,137.	
DEPRECIATION		1,725,870.	
DUES & SUBSCRIPTIONS		48,010.	
EARLY PAYMENT DISCOUNT		-43.	
ELEVATOR MAINTENANCE		4,942.	
EMPLOYEE MEAL CRDIT		-36,590.	
EQUIPMENT RENTAL		7,243.	
FOOD & BEVERAGE EQUIP MAINT		21,883.	
FREIGHT - IN		4,184.	
FUEL EXPENSE		12,552.	
FURNITURE REPAIR		430.	
GENERAL TAXES, LICENSE & FEES		75,593.	
GUEST ROOM AMENITIES		20,422.	
HVAC MAINTENANCE		49,488.	
INSURANCE - EMPLOYEE DENTAL		11,280.	
INSURANCE - EMPLOYEE HEALTH		406,924.	
INSURANCE - EMPLOYEE LTD		8,057.	
INSURANCE - EMPLOYEE STD		15,401.	
INSURANCE - GENERAL		477,177.	
INSURANCE - LTD SUPPLEMENTAL		1,386.	
INSURANCE -EMPLOYEE BASIC LIFE		2,049.	
INTERNET SERVICES		3,940.	
KITCHEN UTENSILS		6,187.	
LANDSCAPING		24,559.	

LAUNDRY EQUIP MAINT	21,443.	
LIFE/SAFETY SUPPLIES	4,100.	
LIGHTBULBS	3,281.	
LINEN	83,028.	
LODGING	10,257.	
MEETING EVENTS	5,929.	
MISCELLANEOUS	14,822.	
MUSIC & ENTERTAINMENT	4,029.	
OFFICE SUPPLIES	8,658.	
OUTSIDE LAUNDRY EXPENSE	570.	
PAYROLL TAXES	352,406.	
PHOTO AND VIDEO	9,033.	
POOL & SPA REPAIR	13,564.	
POSTAGE	1,441.	
PRINTING	39,590.	
PROFESSIONAL DEVELOPMENT	5,563.	
PROFESSIONAL SERVICES	109,448.	
RECOGNITION MATERIAL	2,122.	
REPAIRS & MAINT - VEHICLES	12,291.	
REPAIRS & MAINTENANCE	67,558.	
REPAIRS/MAINT - EQUIPMENT	6,736.	
REPAIRS/MAINT - ROOMS	21,692.	
REPAIRS/MAINT- BUILDING EXTERIOR	3,940.	
RETIREMENT BENEFIT	106,749.	
SALARIES & WAGES	3,492,679.	
SALARIES & WAGES - INCENTIVES	68,567.	
SALARIES & WAGES - OVERTIME	69,900.	
SALARIES & WAGES - PAID LEAVE	472,527.	
SALARIES & WAGES - SERVICE CHARGE	137,851.	
SALARIES & WAGES -BONUSES	9,379.	
SECURITY SERVICE	2,284.	
SEEDS AND SEEDLINGS	141.	
STATE UNEMPLOYMENT TAXES	8,572.	
STORAGE	4,109.	
SUPPLIES	29,705.	
SUPPLIES - BREAKROON	99.	
SUPPLIES - CLEANING	85,215.	
SUPPLIES - CONSUMABLE	54,627.	
SUPPLIES - PAPER PRODUCTS	75,895.	
SUPPLIES - SPA/OVERNIGHT	671.	
SUPPLIES - SWIMMING POOL	12,572.	
TELEPHONE	42,876.	
TRAVEL	14,603.	
UNIFORMS	8,354.	
UTILITIES - ELECTRICITY	257,005.	
UTILITIES - GAS	133,641.	
UTILITIES - WATER	57,749.	
WASTE REMOVAL	15,314.	
- SUBTOTAL - 1		11,105,440.
TOTAL OF FORM 990-T, SCHEDULE A, PART VIII, COLUMN 3		11,105,440.

Form **4626**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax-Corporations

Attach to your tax return.
Go to www.irs.gov/Form4626 for instructions and the latest information.

OMB No. 1545-0123

2024

Name of corporation

NATIONAL ARBOR DAY FOUNDATION

Employer identification number (EIN)

23-7169265

A Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? ..... ☐ **Yes** ☒ **No**
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).

B Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? ☐ **Yes** ☒ **No**
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

Part I Applicable Corporation Determination (Report all amounts in U.S. dollars.)

If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

			(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
1	Net income or loss per applicable financial statement(s) (AFS) (see inst):				
a	Consolidated net income or loss per the AFS of the corporation	1a			
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b			
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c			
d	Adjustment for certain consolidating entries (see instructions)	1d			
e	Specified additional net income or loss item B. Reserved for future use	1e			
f	AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	1f			
2	Adjustments (see instructions):				
a	Financial statements covering different tax years	2a			
b	Corporations that are not included on the taxpayer's consolidated return	2b			
c	Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG)	2c			
d	Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	2d			
e	Certain taxes	2e			
f	Patronage dividends and per-unit retain allocations (cooperatives only)	2f			
g	Alaska native corporations	2g			
h	Certain credits	2h			
i	Mortgage servicing income	2i			
j	Tax-exempt entities (organizations subject to tax under section 511)	2j			
k	Depreciation	2k			
l	Qualified wireless spectrum	2l			
m	Covered transactions	2m			
n	Adjustments related to bankruptcy and insolvency	2n			
o	Certain insurance company adjustments	2o			
p	Adjustment P - Reserved for future use	2p			
q	Adjustment Q - Reserved for future use	2q			
r	Adjustment R - Reserved for future use	2r			
s	Adjustment S - Reserved for future use	2s			
z	Other	2z			
3	Specified adjustment. Reserved for future use	3			
4	Total adjustments. Combine lines 2a through 2z	4			
5	AFSI. Combine lines 1f and 4	5			
6	AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5	6			
7	3-year average annual AFSI (see instructions)	7			

Part I **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) *(continued)*

8 Is line 7 more than $1 billion?

☐ **Yes.** Continue to line 9.

☐ **No.** STOP here and attach to your tax return.

9 Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?

☐ **Yes.** Continue to line 10.

☐ **No.** Continue to Part II.

			(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
10	AFSI for purposes of the $100 million test before adjustments:				
a	AFSI from line 5	10a			
b	Aggregation differences (see instructions)	10b			
c	Total AFSI for purposes of the $100 million test before adjustments. Combine lines 10a and 10b	10c			
11	Adjustments:				
a	Income not effectively connected to a U.S. trade or business	11a			
b	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions)	11b			
c	Reserved for future use - Other adjustments 1	11c			
d	Reserved for future use - Other adjustments 2	11d			
12	Total adjustments. Combine lines 11a and 11b	12			
13	Total AFSI for purposes of the $100 million test. Combine lines 10c and 12	13			
14	AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13	14			
15	3-year average annual AFSI for purposes of the $100 million test	15			

16 Is line 15 $100 million or more?

☐ **Yes.** Continue to Part II.

☐ **No.** STOP here. Attach to your tax return.

Part II Corporate Alternative Minimum Tax (CAMT)

1	Net income or loss per AFS (see instructions):		
a	Consolidated net income or loss per the AFS of the corporation	1a	-1,366,249.
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b	
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c	
d	Adjustment for certain consolidating entries (see instructions)	1d	
e	Specified additional net income or loss item D. Reserved for future use	1e	
f	AFS net income or loss before adjustments. Combine lines 1a through 1d	1f	-1,366,249.
2	Adjustments (see instructions):		
a	Financial statements covering different tax years	2a	
b	Reserved for future use - Adjustment 2b	2b	
c	Corporations that are not included on the taxpayers - consolidated return (see instructions)	2c	
d	The corporation's distributive share of adjusted financial statement income of partnerships	2d	
e	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3	2e	
f	Amounts that are not effectively connected to a U.S. trade or business	2f	
g	Certain taxes. Enter the amount from Part III, line 7	2g	
h	Patronage dividends and per-unit retain allocations (cooperatives only)	2h	
i	Alaska native corporations	2i	
j	Certain credits	2j	
k	Mortgage servicing income	2k	
l	Covered benefit plans described in section 56A(c)(11)(B)	2l	
m	Tax-exempt entities (organizations subject to tax under section 511)	2m	
n	Depreciation	2n	
o	Qualified wireless spectrum	2o	
p	Covered transactions	2p	
q	Adjustments related to bankruptcy and insolvency	2q	
r	Certain insurance company adjustments	2r	
s	AFSI adjustment S - Reserved for future use	2s	
t	AFSI adjustment T - Reserved for future use	2t	
u	AFSI adjustment U - Reserved for future use	2u	
z	Other	2z	
3	Total adjustments. Combine lines 2a through 2z	3	
4	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4	-1,366,249.
5	Financial statement net operating loss (FSNOL) (see instructions)	5	
6	AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	6	
7	Multiply line 6 by 15% (0.15)	7	
8	Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	8	
9	Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-	9	
10	Regular tax liability (see instructions)	10	
11	Base erosion minimum tax (see instructions)	11	
12	Combine lines 10 and 11	12	
13	Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13	

Part III Adjustment for Certain Taxes Under Section 56A(c)(5)

1	Current income tax provision - Foreign	1	
2	Current income tax provision - Federal	2	
3	Deferred income tax provision - Foreign	3	
4	Deferred income tax provision - Federal	4	
5	Income taxes included in equity method investment income	5	
6a	Adjustment A - Reserved for future use	6a	
b	Adjustment B - Reserved for future use	6b	
c	Adjustment C - Reserved for future use	6c	
d	Adjustment D - Reserved for future use	6d	
e	Adjustment E - Reserved for future use	6e	
f	Adjustment F - Reserved for future use	6f	
g	Adjustment G - Reserved for future use	6g	
h	Adjustment H - Reserved for future use	6h	
z	Income taxes in other places	6z	
7	Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	7	

Part IV Corporate Alternative Minimum Tax - Foreign Tax Credit

Section I - CAMT Foreign Tax Credit

1	Domestic corporation CAMT foreign income taxes:				
a	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j)	1a			
b	Adjustment	1b			
c	Adjustment	1c			
d	Adjustment	1d			
e	Adjustment	1e			
f	Adjustment	1f			
g	Adjustment	1g			
2	Total domestic corporation CAMT foreign income taxes. Combine lines 1a through 1g			2	
3	Allowable CFC CAMT foreign income taxes:				
a	Pro-rata share of CFC CAMT foreign income taxes from Part IV, Section II, line 11, column (n)	3a			
b	Other	3b			
c	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3c			
d	Total CFC CAMT foreign income taxes. Add lines 3a, 3b, and 3c			3d	
e	Percentage specified in section 55(b)(2)(A)(i)	3e	15%		
f	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 (see instructions)	3f			
g	CFC CAMT FTC limitation (multiply line 3e by line 3f)			3g	
h	Allowable CFC CAMT foreign income taxes (lesser of line 3d or line 3g)			3h	
4	CAMT FTC Line 4 - Reserved for future use			4	
5	CAMT FTC Line 5 - Reserved for future use			5	
6	Total CAMT foreign income taxes. Combine lines 2 and 3h. Enter this amount on Part II, line 8			6	