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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2009**Open to Public Inspection****A** For the 2009 calendar year, or tax year beginning **07/01/09**, and ending **06/30/10****B** Check if applicable

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization**NEBRASKA ARBORISTS ASSOCIATION**

Number and street (or P O box, if mail is not delivered to street address)

1633 NORMANDY CT

Room/suite

STE A

City or town, state or country, and ZIP + 4

LINCOLN**NE 68512****D** Employer identification number**47-0592594****E** Telephone number**402-476-3865****F** Group Exemption Number

▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method ☐ Cash ☒ Accrual

Other (specify) ▶

I Website: ▶ **www.nearborists.org****H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**J** Tax-exempt status (check only one) — ☒ 501(c) (**5**) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **98,893****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)**

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	75,345
3	Membership dues and assessments	3	16,370
4	Investment income	4	10
5a	Gross amount from sale of assets other than inventory	5a	
b	Less cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b	Less direct expenses other than fundraising expenses	6b	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe ▶ See Statement 2)	8	7,168
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	98,893
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	37,782
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	5,007
16	Other expenses (describe ▶ See Statement 3)	16	52,852
17	Total expenses. Add lines 10 through 16	17	95,641
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3,252
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	50,343
20	Other changes in net assets or fund balances (attach explanation) See Statement 4	20	-232
21	Net assets or fund balances at end of year Combine lines 18 through 20	21	53,363

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	53,210	61,373
23 Land and buildings		
24 Other assets (describe ▶ See Statement 5)	1,401	150
25 Total assets	54,611	61,523
26 Total liabilities (describe ▶ See Statement 6)	4,268	8,160
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	50,343	53,363

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2009)

SCANNED DEC 16 2010

Expenses

Net Assets

RECEIVED

NOV 22 2010

OGDEN, UT

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8

Part III **Statement of Program Service Accomplishments (See the instructions for Part III.)**

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others)

What is the organization's primary exempt purpose?

ADVANCEMENT OF ARBORCULTURE

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

28 CONTINUING EDUCATION OF MEMBERS THROUGH CONFERENCES,
WORKSHOPS, AND SEMINARS TO MAINTAIN INTEGRITY OF THE
PROFESSION OF ARBORISTS

(Grants \$) If this amount includes foreign grants, check here

28a

29 CERTIFICATION OF MEMBER ARBORISTS TO INSURE QUALITY
CONTROL OVER THE PROFESSION OF ARBORISTS

(Grants \$) If this amount includes foreign grants, check here

29a

30

(Grants \$) If this amount includes foreign grants, check here

30a

31 Other program services (attach schedule)

(Grants \$) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV.)

[illegible]

Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes	X	
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instr		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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		
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed None		
42a The organization's books are in care of MCBRIDE & ASSOCIATES Telephone no 402-476-3865 1633 NORMANDY CT SUITE A Located at LINCOLN, NE ZIP + 4 68512-1473		
b 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)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country:		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 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	46	
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

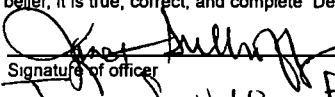
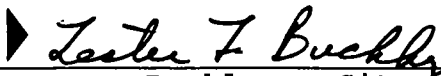
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶

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 officer) is based on all information of which preparer has any knowledge.				
	 Signature of officer		11/16/10 Date		
Paid Preparer's Use Only	Preparer's signature  Preparer's signature		Date 11/05/10	Check if self-employed ☐	Preparer's Identifying Number (See instr.) P00765948
	Firm's name (or yours if self-employed), address, and ZIP + 4 Buckley & Sitzman CPA'S 3901 Normal Blvd Ste 100 Lincoln, NE 68506-5200		EIN ▶ 47-0350235		Phone no ▶ 402-484-7676
	May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No				
	Form 990-EZ (2009)				

Federal Statements

FYE: 6/30/2010

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
MEMBERSHIP DUES	\$ 16,370
Total	<u>\$ 16,370</u>

Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
AUCTION INCOME	\$ 5,143
ADVERTISING INCOME	2,025
Total	<u>\$ 7,168</u>

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	\$
TELEPHONE	789
SUPPLIES	1,008
Information Technology	485
Conferences/Meetings	43,967
Insurance	1,408
CREDIT CARD FEES	1,260
ARBORISTS SCHOOL/CONFEREN	3,080
BOARD OF DIRECTORS	630
MISCELLANEOUS	225
Total	<u>\$ 52,852</u>

Statement 4 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
UNREALIZED LOSS - INVESTMENTS	\$ -232
Total	<u>\$ -232</u>

Statement 5 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Accounts Receivable	\$	\$ 150
Prepaid Expenses and Deferred Charges	1,401	
	<u>1,401</u>	<u>150</u>

Federal Statements

FYE: 6/30/2010

Statement 6 - Form 990-EZ, Part II, Line 26 - Total Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Accounts Payable and Accrued Expenses	\$ 3,248	\$ 8,160
Deferred Revenue	1,020	
	<u>4,268</u>	<u>8,160</u>

BYLAWS OF THE NEBRASKA ARBORISTS ASSOCIATION

Amended 02 01.2010

ARTICLE I NAME & LOCATION

Section 1. Name

The name of this organization shall be the Nebraska Arborists Association (NAA), hereafter known as the Association.

Section 2. Location

The principal place of business of the Association shall be at such location as the Board of Directors shall specify. The Association may have such other offices as may from time to time be designated by the Board of Directors.

ARTICLE II PURPOSES

The objectives of this Association are:

- A. To expand science-based knowledge, equitable employment policies, lawful and fair trade practices, and encourage good ethics in the field of arboriculture.
- B. To stimulate interest in and cooperate in the planting and conservation of all landscape plants, and specifically woody landscape plants by collecting and disseminating statistics and other information through publications and other media.
- C. To improve tree conservation by promoting good arboriculture practices, including maintenance and operation of a Certification Program for NAA members.
- D. To initiate and encourage scientific investigations into the various aspects of the practice of arboriculture and to cooperate in making these results available.
- E. To exchange information through meetings, seminars, conventions and events that will aid in the improvement of the practice of tree conservation and arboriculture.
- F. To encourage the display and demonstration of materials or equipment used in the practice of arboriculture by manufacturers or distributors.
- G. To analyze, compile and disseminate information on laws and regulations of interest to the members and to determine and make known to government the views of industry relative to such matters.
- H. To provide insurance programs, membership benefits, and other services to the membership.
- I. To engage in any lawful activity with the purposes for which corporations may be organized in the State of Nebraska

ARTICLE III NON DISCRIMINATION

The Association shall not discriminate against any person on the basis of race, color, religion, age, sex, national origin or disability.

ARTICLE IV MEMBERSHIP

Section 1. Membership Categories

There shall be five categories of membership: professional members, student/educator members, senior members, affiliate members, and honorary members. The membership shall be open to all persons with an interest in arboriculture.

- A. **Professional members:** Professional members shall be individuals actively engaged in the profession of arboriculture for private companies or public entities. First time members shall also pay an initiation fee as determined by the Board of Directors.
- B. **Student/Educator members:** Student/Educator membership is available to students/educators currently enrolled or instructing in an arboriculture related program as determined by the Board of Directors.

C. Senior members: Senior members must have attained the age of 60 and have been members of NAA for a minimum of 10 consecutive years. Dues for Senior members shall be equal to dues of Student/Educator members.

D. Affiliate members: Affiliate membership is open to individuals interested in arboriculture who would not otherwise be eligible for Professional membership.

E. Honorary members: Honorary membership is extended to an individual by the Association Board of Directors for extraordinary contributions to the Association or to the field of arboriculture. Honorary members do not pay annual dues to the Association.

NOTE: Life membership was granted to professional members who made a one-time payment of ten times the professional dues prior to December 31, 2009. *No additional Life Members were accepted after January 1, 2010.*

Section 2. Voting Rights.

All categories of membership shall have voting rights. Members whose dues have lapsed shall lose voting rights.

Section 3. Annual Dues

The annual dues for all classes of membership shall be determined by the Board of Directors and are non-refundable. Dues must be paid within 60 days of the date due or else the membership shall be considered to have lapsed and membership privileges shall be terminated.

ARTICLE V MEETINGS

Section 1. Annual Meeting

There shall be an Annual Meeting of the Association to be held in conjunction with the Winter Conference. The Board of Directors shall set the time, date and place for the Annual Meeting. Notice of such meeting, signed by the Secretary (or other office designated by the Board of Directors), shall be mailed, faxed or transmitted electronically to the last recorded address of each member at least thirty (30) days before the time appointed for the Annual Meeting.

Section 2. Special Meeting

Special meetings of the Association may be called by the President or the Board of Directors. Notice of any special meeting shall be mailed, faxed or sent electronically to each member at the member's last recorded address at least fifteen (15) days in advance of the Special Meeting, with a statement of the time and place and the information as to the subject or subjects to be considered.

Action may be taken only on those matters specifically outlined in the notice of the Special Meeting.

Section 3. Quorum

33% of the members in the Association shall constitute a quorum at any Annual or Special Meeting called by the Association, and in case there is less than this number, the presiding officer may adjourn the meeting from time to time until a quorum is present. Proxy ballots may be accepted and counted toward a quorum, providing that there are no amendments or alterations to the slate of nominees or issues identified in the meeting notice on which members are voting. If the terms or conditions of issues to be voted are modified since the time that notice of the meeting was sent to members, proxy votes shall not be allowed. If a quorum is not present, elections may be conducted following the meeting utilizing mail or email ballots.

Section 4. Resolutions

Resolutions to be considered at any Annual or Special Meeting of the Association must be submitted not less than thirty (30) days prior to such meeting to the Board of Directors for their consideration and recommendations.

ARTICLE VI OFFICERS AND DIRECTORS

Section 1. Required Officers & Directors

The Officers and Directors of the Association shall be a President, President-elect (odd years), Secretary, Treasurer, Immediate Past President (even years) and three Directors elected by the Association. Officers can hold only one

position at any given time. These seven Officers and Directors shall comprise the Board of Directors.

Section 2. Terms

The term of office of the President shall be for two years, beginning at the close of one annual meeting and ending at the close of the annual meeting two years hence or when successors have been installed. The term of office of the Treasurer and Secretary shall be for three years, effective 2009, beginning at the close of one annual meeting and ending at the close of the annual meeting three years hence or when successors have been installed. The term of office for President-elect shall be one year. The President-Elect shall be elected at the start of the second year of the President's term and succeeds automatically to President upon completion of the term as President-elect. In the event the President does not complete the two year term, the President-elect shall serve as Acting President for the balance of the President's two-year term and then shall succeed to the office of President. Upon completion of the term as President, the President shall succeed to Past President for a term of one year.

The term of office for Director shall be three years. Directors shall serve staggered terms with one director elected each year. Directors may serve a maximum of two consecutive elected terms of office.

Section 3. Executive Director as Ex-Officio Member

Under the direction of the Board, the management of the Association may be the responsibility of an individual or management company, employed, contracted or appointed by, and directly responsible to the Board of Directors. The individual or entity directed to manage the Association shall have the title of Executive Director or such other title as the Board shall from time to time designate. The Executive Director shall have the responsibility for the management and direction of all operations, programs, activities, and affairs of the Association functioning within the framework of policy aims and programs as generally determined by the Board of Directors. The Executive Director shall have such other duties as may be prescribed by the Board and shall be an ex-officio member of the Board of Directors.

ARTICLE VII NOMINATION AND ELECTION

Section 1. Nominating Committee

The Nominating Committee shall consist of the President, either the Past President or the President-Elect, one Board member and two representatives from the membership-at-large who shall be appointed by the Board. The President shall serve as chair of the Nominating Committee.

Section 2. Nomination Process

The Nominating Committee shall solicit nominations each year for vacant positions through notice in the newsletter and through other avenues available to reach members, including recommendations from the Board of Directors.

Section 3. Voting

Officers and directors shall be elected by the current NAA membership at the Annual Meeting.

ARTICLE VIII DUTIES & QUALIFICATIONS OF THE BOARD OF DIRECTORS AND OFFICERS

Section 1. Board of Directors

The Board of Directors shall have supervision, control and direction of the affairs of the Association, shall determine its policies or changes therein within the limits of the Bylaws, shall actively carry out its purposes, and shall have discretion in the disbursements of its funds. It may adopt such rules and regulations for the conduct of its business as shall be deemed advisable, and may in the execution of the powers granted, appoint such agents as it may consider necessary.

Section 2. President

The President shall act as presiding officer at all meetings of the Nebraska Arborists Association and the Board of Directors. The President shall convene the Board of Directors whenever the affairs of the Association demand or on the written request of any three members of the Board. The President shall determine, in cooperation with the Board, the agenda for all meetings of the membership and the Board of Directors.

Section 3. President-elect

The President-elect shall assist the President and in the absence of the President, perform the duties of the President.

In order to be eligible to serve as President-elect, the nominee for that position must have served on the Board of Directors in any capacity. The President-elect shall also be a Professional Member.

Section 4. Treasurer

The Treasurer shall receive and disburse funds or delegate such duties as approved by the Board of Directors. The Treasurer will assist in the preparation of the annual budget and shall make a report of the finances at the Annual Meeting.

Section 5. Secretary

The Secretary shall handle or delegate the routine business of the Association as approved by the Board of Directors. The Secretary shall delegate or make arrangements for the Association's Annual Meeting and appoint local committees to assist in these arrangements.

Section 6. Removal or Resignation from Office

If a member of the Board of Directors has two unexcused absences from meetings of the Board of Directors during a fiscal year, the Board has the right to vote to replace the Board member.

An officer or director may resign at any time, by giving written notice to the President, the Secretary, or to the Board of Directors. Such resignation shall take effect at the time specified therein, or, if no time is specified at the time of acceptance thereof, as determined by the President or the Board.

Section 7. Vacancies

Vacancies in offices or director positions may be filled by the Board of Directors.

Section 8. Meeting Notice

The Board of Directors shall meet as necessary to conduct the business of the Association and fulfill its charge as the governing body and policymaking body of the organization. Notice of each Board of Directors meeting shall be given to the Directors at least ten (10) days prior to each Board of Directors meeting, except in situations deemed by the President to be emergencies, and shall be published in the Association newsletter whenever possible.

Section 9. Quorum for Board Meetings

A quorum for the Board meeting is a majority of the elected members of the Board.

ARTICLE IX COMMITTEES

Section 1. Nominating Committee

The Nominating Committee shall prepare a slate of nominees for the membership vote at the Annual Meeting. Nominations shall follow provisions of Article VII and Article VIII, Section 3.

Section 2. Certification Committee

The Certification Committee shall be comprised of at least one Board member and at least two (2) other members. The Committee shall review and make recommendations to the Board regarding the initial certification requirements, the certification exam, the grading of the exam, annual requirements, recertification requirements, decertification, and CEU's.

ARTICLE X AMENDMENTS TO THE BYLAWS

These Bylaws may be amended by a majority vote of the members present at an Annual Meeting or Special Meeting of the association at which a quorum is present.

Amended 02/01/2010