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Form 990

## Return of Organization Exempt From Income Tax

2010

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

► The organization may have to use a copy of this return to satisfy state reporting requirements

## A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011

B Check if applicable  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

C Name of organization  
MINNESOTA LANDSCAPE ARBORETUM FOUNDATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address)  
3675 ARBORETUM DRIVE

Room/suite

City or town, state or country, and ZIP + 4  
CHASKA, MN 55318F Name and address of principal officer  
DAVID MAISER  
3675 ARBORETUM DRIVE  
CHASKA, MN 55318H(a) Is this a group return for affiliates?  Yes  NoH(b) Are all affiliates 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 ARBORETUM UMN EDU

K Form of organization  Corporation  Trust  Association  Other ► L Year of formation 1971 M State of legal domicile MN

## Part I Summary

1 Briefly describe the organization's mission or most significant activities TO PROVIDE A COMMUNITY AS WELL AS A NATIONAL RESOURCE FOR HORTICULTURE AND ENVIRONMENT INFORMATION		
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	34
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4	34
5 Total number of individuals employed in calendar year 2010 (Part V, line 2a) . . . . .	5	0
6 Total number of volunteers (estimate if necessary) . . . . .	6	977
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a	0
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b	0

		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h) . . . . .	3,564,794	4,307,780	
9 Program service revenue (Part VIII, line 2g) . . . . .	973,088	1,124,885	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	194,313	389,150	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	-105,634	-159,388	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	4,626,561	5,662,427	

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12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	4,626,561	5,662,427	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	0	5,263,469	
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) . . . . .	0	0	
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	49,000	28,343	
b Total fundraising expenses (Part IX, column (D), line 25) ► 28,343			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) . . . . .	5,324,434	991,006	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .	5,373,434	6,282,818	
19 Revenue less expenses Subtract line 18 from line 12 . . . . .	-746,873	-620,391	

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16) . . . . .	24,620,489	28,065,571
21 Total liabilities (Part X, line 26) . . . . .	4,031,762	4,128,967
22 Net assets or fund balances Subtract line 21 from line 20 . . . . .	20,588,727	23,936,604

## Part II Signature Block

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

Sign Here	***** Signature of officer	Date
	JOHN S HELLING TREASURER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name XIAOYAN LUO	Preparer's signature XIAOYAN LUO	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ► LARSONALLEN LLP				Firm's EIN ►
	Firm's address ► 220 SOUTH SIXTH STREET SUITE 300 MINNEAPOLIS, MN 55402				Phone no ► (612) 376-4500

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

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III **1 Briefly describe the organization's mission**

THE MINNESOTA LANDSCAPE ARBORETUM FOUNDATION (THE FOUNDATION) OPERATES EXCLUSIVELY FOR THE BENEFIT OF THE MINNESOTA LANDSCAPE ARBORETUM OF THE UNIVERSITY OF MINNESOTA. THE MISSION OF THE MINNESOTA LANDSCAPE ARBORETUM AS PART OF THE UNIVERSITY OF MINNESOTA IS TO PROVIDE A COMMUNITY AS WELL AS A NATIONAL RESOURCE FOR HORTICULTURE AND ENVIRONMENT INFORMATION, RESEARCH, AND PUBLIC EDUCATION, TO DEVELOP AND EVALUATE PLANTS AND HORTICULTURE PRACTICES FOR COLD CLIMATES, AND TO INSPIRE AND DELIGHT ALL VISITORS WITH QUALITY PLANTS IN WELL-DESIGNED AND MAINTAINED DISPLAYS, COLLECTIONS AND MODEL LANDSCAPES

**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  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  No**

If "Yes," describe these changes on Schedule O

**4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses**  
Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 6,041,245 including grants of \$ 5,263,469 ) (Revenue \$ 1,124,885 )**

EXPENSES INCURRED ARE FOR MAINTENANCE OF ARBORETUM GARDENS AND GROUNDS FOR EDUCATION AND OUTREACH PROGRAMS. THE ARBORETUM CONSISTS OF 1,137 UNIQUE PUBLIC GARDENS, NATURAL SPACES AND RESEARCH AREAS WHICH INCLUDE 32 DISPLAY AND SPECIALTY GARDENS, 48 GENERIC PLANT COLLECTIONS, 5,000 SPECIES OF PLANTS, AND 8 NATIVE AND RESTORED ENVIRONMENTS. WITHIN THE ARBORETUM, THERE ARE SEVERAL NATURAL VEGETATIVE COMMUNITIES INCLUDING A SPHAGNUM BOG, MAPLE BASSWOOD BIG WOODS, TALLGRASS PRAIRIE, AND RESTORED SEDGE MEADOW. IN ADDITION, THERE IS A THREE MILE DRIVE FOR CARS AND 11 MILES OF WALKING AND HIKING TRAILS FOR VISITORS. THE ARBORETUM SERVES A BROAD AUDIENCE WITH 334,658 VISITORS AND 22,491 MEMBERS IN FISCAL 2011. INNOVATIVE NATURAL SCIENCE AND HORTICULTURAL EDUCATION PROGRAMS ARE OFFERED FOR INDIVIDUALS OF ALL AGES. NEARLY 64,002 CHILDREN, ADULTS, TEACHERS, AND FAMILIES PARTICIPATED IN A WIDE VARIETY OF HORTICULTURAL AND NATURAL SCIENCE EDUCATION PROGRAMS. THE ARBORETUM'S HORTICULTURAL RESEARCH CENTER HAS DEVELOPED 155 VARIETIES OF COLD-HARDY FRUIT AND LANDSCAPE PLANTS

**4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )**

**4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )**

**4d Other program services (Describe in Schedule O )**  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses \$ 6,041,245**

**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?

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

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

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts where 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

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

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21, 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

10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V

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

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

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

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

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII

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, XII, and XIII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U.S.? If "Yes," complete Schedule F, Parts II and IV

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U.S.? If "Yes," complete Schedule F, Parts III and IV

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)

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

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

20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H

b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		
6		No
7		No
8		No
9		No
10	Yes	
11a		No
11b	Yes	
11c		No
11d		No
11e		No
11f	Yes	
12a	Yes	
12b		No
13		No
14a		No
14b		No
15		No
16		No
17	Yes	
18	Yes	
19		No
20a		No
20b		

**Part IV Checklist of Required Schedules (continued)**

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<input checked="" type="checkbox"/>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	<input checked="" type="checkbox"/>	22	No	
23	Did the organization answer "Yes" to Part VII, Section A, questions 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	No	
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-24d and complete Schedule K. If "No," go to line 25		24a	No	
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		24b		
24c	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		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		24d		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		25a	No	
25b	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	No	
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		26	No	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		27	No	
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		28a	No	
28b	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		28b	No	
28c	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		28c	No	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	<input checked="" type="checkbox"/>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	<input checked="" type="checkbox"/>	30	No	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	<input checked="" type="checkbox"/>	31	No	
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	No	
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	No	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		34	No	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?		35	No	
a	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	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		36	No	
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	No	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O		38	Yes	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	<b>1a</b>	8
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	<b>1b</b>	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	Yes
<b>2a</b>	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	0
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	
<p><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	No
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	<b>3b</b>	
<b>4a</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)?	<b>4a</b>	No
<b>b</b>	If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	No
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	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?	<b>6a</b>	No
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>	<b>7a</b>	Yes
<b>a</b>	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?	<b>7b</b>	Yes
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7c</b>	No
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7d</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7e</b>	No
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7f</b>	No
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7g</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7h</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>8</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>9a</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>	<b>9b</b>	
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter	<b>10a</b>	
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10b</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter	<b>11a</b>	
<b>a</b>	Gross income from members or shareholders	<b>11b</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12b</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	<b>13a</b>	
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state?		
<p><b>Note.</b> See the instructions for additional information the organization must report on Schedule O</p>			
<b>b</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	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	No
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>	

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

Check if Schedule O contains a response to any question in this Part VI

### Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year . . . . .

1b Enter the number of voting members included in line 1a, above, who are independent . . . . .

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? . . . . .

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .

5 Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .

6 Does the organization have members or stockholders? . . . . .

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body? . . . . .

b Each committee with authority to act on behalf of the governing body? . . . . .

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .

	Yes	No
1a	34	
1b	34	
2		No
3		No
4		No
5		No
6		No
7a	Yes	
7b		No
8a	Yes	
8b	Yes	
9		No

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

10a Does the organization have local chapters, branches, or affiliates? . . . . .

b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .

11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . .

b Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .

12a Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .

c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .

13 Does the organization have a written whistleblower policy? . . . . .

14 Does the organization have a written document retention and destruction policy? . . . . .

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 . . . . .

b Other officers or key employees of the organization . . . . .

If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions )

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .

b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .

	Yes	No
10a		No
10b		
11a	Yes	
12a	Yes	
12b	Yes	
12c	Yes	
13	Yes	
14	Yes	
15a		No
15b		No
16a		No
16b		

### Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ► MN

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply

Own website  Another's website  Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►

DEANNA FLATEGRAFF  
3675 ARBORETUM DRIVE  
CHASKA, MN 55318  
(952) 443-1435

## **Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question 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, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

\* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors, institutional

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

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

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

(A) Name and Title (B) Agency (C) Position (check all) (D) Reportable (E) Reportable

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
See Additional Data Table									
<b>1b Sub-Total</b>									
<b>c Total from continuation sheets to Part VII, Section A</b>									
<b>d Total (add lines 1b and 1c)</b>							0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	No
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	No
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	No

**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

(A) Name and business address	(B) Description of services	(C) Compensation
PETE BOYER CONSTRUCTION INC 19685 EXCELSIOR BLVD EXCELSIOR, MN 55331	CONSTRUCTION	380,356
<b>2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization</b>	<b>1</b>	

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	275,138				
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	4,032,642				
	<b>g</b> Noncash contributions included in lines 1a-1f \$		636,612				
	<b>h Total.</b> Add lines 1a-1f . . . . .		4,307,780				
<b>Program Service Revenue</b>	<b>2a</b> MEMBERSHIP DUES		Business Code				
			900099	1,124,885	1,124,885		
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f . . . . .		1,124,885				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) . . . . .						
				109,641		109,641	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross Rents	(I) Real	(II) Personal				
	<b>b</b> Less rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss) . . . . .						
<b>7a</b> Gross amount from sales of assets other than inventory	(I) Securities	(II) Other					
	2,800,000						
	<b>b</b> Less cost or other basis and sales expenses	2,520,491					
	<b>c</b> Gain or (loss)	279,509					
	<b>d</b> Net gain or (loss) . . . . .			279,509		279,509	
	<b>8a</b> Gross income from fundraising events (not including \$ 275,138 of contributions reported on line 1c) See Part IV, line 18 . . . . .						
	<b>a</b>	154,215					
	<b>b</b> Less direct expenses . . . . .	347,418		-193,203		-193,203	
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>	8,930					
<b>b</b> Less direct expenses . . . . .	<b>b</b>	925					
<b>c</b> Net income or (loss) from gaming activities . . . . .			8,005		8,005		
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .							
<b>a</b>							
<b>b</b> Less cost of goods sold . . . . .							
<b>c</b> Net income or (loss) from sales of inventory . . . . .							
<b>Miscellaneous Revenue</b>		Business Code					
<b>11a</b> BOOK SALES		900099	13,685		13,685		
<b>b</b> MINERAL RIGHTS INCOME		900099	12,125		12,125		
<b>c</b>							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .		25,810					
<b>12 Total revenue.</b> See Instructions . . . . .		5,662,427	1,124,885	0	229,762		

**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) but are not required to complete columns (B), (C), and (D).**

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
<b>1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21</b>	5,263,469	5,263,469		
<b>2 Grants and other assistance to individuals in the U S See Part IV, line 22</b>				
<b>3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16</b>				
<b>4 Benefits paid to or for members</b>				
<b>5 Compensation of current officers, directors, trustees, and key employees . . .</b>				
<b>6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .</b>				
<b>7 Other salaries and wages</b>				
<b>8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . .</b>				
<b>9 Other employee benefits . . .</b>				
<b>10 Payroll taxes . . . . .</b>				
<b>a Fees for services (non-employees)</b>				
Management . . . . .				
<b>b Legal . . . . .</b>				
<b>c Accounting . . . . .</b>	19,808		19,808	
<b>d Lobbying . . . . .</b>				
<b>e Professional fundraising services See Part IV, line 17 . .</b>	28,343			28,343
<b>f Investment management fees . . . . .</b>	193,422		193,422	
<b>g Other . . . . .</b>	2,556	2,556		
<b>12 Advertising and promotion . . . . .</b>				
<b>13 Office expenses . . . . .</b>	28,484	28,484		
<b>14 Information technology . . . . .</b>				
<b>15 Royalties . . .</b>				
<b>16 Occupancy . . . . .</b>				
<b>17 Travel . . . . .</b>				
<b>18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .</b>				
<b>19 Conferences, conventions, and meetings . . . . .</b>				
<b>20 Interest . . . . .</b>				
<b>21 Payments to affiliates . . . . .</b>				
<b>22 Depreciation, depletion, and amortization . . . . .</b>				
<b>23 Insurance . . . . .</b>				
<b>24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )</b>				
<b>a IMPROVEMENTS</b>	642,981	642,981		
<b>b LAND</b>	103,755	103,755		
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>f All other expenses</b>				
<b>25 Total functional expenses. Add lines 1 through 24f</b>	6,282,818	6,041,245	213,230	28,343
<b>26 Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation</b>				

**Part X Balance Sheet**

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
Assets	<b>1</b> Cash—non-interest-bearing . . . . .	262,677	<b>1</b> 809,567
	<b>2</b> Savings and temporary cash investments . . . . .	1,336,475	<b>2</b> 833,062
	<b>3</b> Pledges and grants receivable, net . . . . .	831,140	<b>3</b> 888,918
	<b>4</b> Accounts receivable, net . . . . .	213,845	<b>4</b> 470,255
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L . . . . .		<b>6</b>
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b>	
	<b>b</b> Less accumulated depreciation . . . . .	<b>10b</b>	<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .	13,996,961	<b>11</b> 15,219,793
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .	7,728,261	<b>12</b> 9,646,445
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>
	<b>14</b> Intangible assets . . . . .		<b>14</b>
	<b>15</b> Other assets See Part IV, line 11 . . . . .	251,130	<b>15</b> 197,531
	<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	24,620,489	<b>16</b> 28,065,571
Liabilities	<b>17</b> Accounts payable and accrued expenses . . . . .	2,099	<b>17</b> 22,526
	<b>18</b> Grants payable . . . . .		<b>18</b>
	<b>19</b> Deferred revenue . . . . .	571,149	<b>19</b> 544,172
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>
	<b>25</b> Other liabilities Complete Part X of Schedule D . . . . .	3,458,514	<b>25</b> 3,562,269
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	4,031,762	<b>26</b> 4,128,967
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
	<b>27</b> Unrestricted net assets . . . . .	511,208	<b>27</b> 980,009
	<b>28</b> Temporarily restricted net assets . . . . .	4,665,751	<b>28</b> 6,922,568
	<b>29</b> Permanently restricted net assets . . . . .	15,411,768	<b>29</b> 16,034,027
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>		
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>
	<b>33</b> Total net assets or fund balances . . . . .	20,588,727	<b>33</b> 23,936,604
	<b>34</b> Total liabilities and net assets/fund balances . . . . .	24,620,489	<b>34</b> 28,065,571

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,662,427
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,282,818
3	Revenue less expenses Subtract line 2 from line 1	3	-620,391
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	20,588,727
5	Other changes in net assets or fund balances (explain in Schedule O)	5	3,968,268
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	23,936,604

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? <input type="checkbox"/>	2a	No
2b	Were the organization's financial statements audited by an independent accountant? <input type="checkbox"/>	2b	Yes
2c	If "Yes," to 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O <input type="checkbox"/>	2c	Yes
2d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? <input type="checkbox"/>	3a	No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits <input type="checkbox"/>	3b	

**SCHEDULE A**  
(Form 990 or 990EZ)**Public Charity Status and Public Support****2010****Open to Public  
Inspection****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. ► See separate instructions.**Department of the Treasury  
Internal Revenue ServiceName of the organization  
MINNESOTA LANDSCAPE ARBORETUM FOUNDATION**Employer identification number**

23-7081057

**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 11, 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)

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 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)

10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.

11  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 that describes the type of supporting organization and complete lines 11e through 11h

e  a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other

f  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

g  If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

h  Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) a family member of a person described in (i) above?

(iii) a 35% controlled entity of a person described in (i) or (ii) above?

	<b>Yes</b>	<b>No</b>
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		

i Provide the following information about the supported organization(s)

<b>(i)</b> Name of supported organization	<b>(ii)</b> EIN	<b>(iii)</b> Type of organization (described on lines 1- 9 above or IRC section (see instructions))	<b>(iv)</b> Is the organization in col (i) listed in your governing document?		<b>(v)</b> Did you notify the organization in col (i) of your support?	<b>(vi)</b> Is the organization in col (i) organized in the U S ?	<b>(vii)</b> Amount of support
			<b>Yes</b>	<b>No</b>			
<b>Total</b>							

**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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	4,741,698	4,907,310	4,204,655	4,537,882	5,432,665	23,824,210
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 <b>Total.</b> Add lines 1 through 3	4,741,698	4,907,310	4,204,655	4,537,882	5,432,665	23,824,210
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)						939,659
6 <b>Public Support.</b> Subtract line 5 from line 4						22,884,551

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	4,741,698	4,907,310	4,204,655	4,537,882	5,432,665	23,824,210
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	140,382	85,384	27,627	231,067	109,641	594,101
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 IV )	75,634	73,476	16,935	14,700	25,810	206,555
11 <b>Total support</b> (Add lines 7 through 10)						24,624,866
12 Gross receipts from related activities, etc (See instructions )					12	1,058,054
13 <b>First Five Years</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b>						►

**Section C. Computation of Public Support Percentage**

14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	14	92 930 %
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	90 920 %
16a <b>33 1/3% support test—2010.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization		►✓
b <b>33 1/3% support test—2009.</b> If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization		►
17a <b>10%-facts-and-circumstances test—2010.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		►
b <b>10%-facts-and-circumstances test—2009.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		►
18 <b>Private Foundation</b> 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 9 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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public Support</b> (Subtract line 7c from line 6 )						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
<b>13 Total support</b> (Add lines 9, 10c, 11 and 12 )						
<b>14 First Five Years</b> 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 <b>stop here</b> ►						

**Section C. Computation of Public Support Percentage**

15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15
16 Public support percentage from 2009 Schedule A, Part III, line 15	16

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18
<b>19a 33 1/3% support tests—2010.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization ►	
<b>b 33 1/3% support tests—2009.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization ►	
<b>20 Private Foundation</b> If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ►	

**Part IV** **Supplemental Information.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

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**Facts And Circumstances Test**


**Explanation**

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SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME MISCELLANEOUS INCOME BOOK SALES MINERAL RIGHTS  
INCOME

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2010

Open to Public  
Inspection**SCHEDULE D**  
(Form 990)**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11, or 12.  
► Attach to Form 990. ► See separate instructions.

Department of the Treasury  
Internal Revenue Service**Name of the organization**

MINNESOTA LANDSCAPE ARBORETUM FOUNDATION

**Employer identification number**

23-7081057

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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 may 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" to 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 (e.g., recreation or pleasure)  Preservation of an historically importantly land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a-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 Year
2a	
2b	
2c	
2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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 and enforcing conservation easements during the year ► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

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

9 In Part XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, 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) Revenues included in 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 SFAS 116 relating to these items

a Revenues included in 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 accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a  Public exhibition      d  Loan or exchange programs  
 b  Scholarly research      e  Other  
 c  Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

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" to 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 XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV

**Part V Endowment Funds.** Complete if the organization answered "Yes" to 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 . . . . .	22,629,918	21,901,642	27,672,990		
b Contributions . . . . .	603,699	165,577	427,415		
c Investment earnings or losses . . . . .	4,134,676	1,841,948	-4,933,339		
d Grants or scholarships . . . . .	1,282,881	1,279,249	1,265,424		
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .					
g End of year balance . . . . .	26,085,412	22,629,918	21,901,642		

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ► 18 150 %

b Permanent endowment ► 61 440 %

c Term endowment ► 20 410 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
3a(i) unrelated organizations . . . . .		
3a(ii) related organizations . . . . .		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

4 Describe in Part XIV the intended uses of the organization's endowment funds

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .				
b Buildings . . . . .				
c Leasehold improvements . . . . .				
d Equipment . . . . .				
e Other . . . . .				

**Total.** Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . . ► 0

**Part VII Investments—Other Securities.** 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) REAL ESTATE	1,196,205	F
(B) NATURAL RESOURCES	2,010,642	F
(C) PRIVATE EQUITY	6,413,692	F
(D) IN HOUSE SECURITIES	25,906	F
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 12.)	9,646,445	

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 13.)		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 15.)	. . . . .

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of Liability	(b) Amount
Federal Income Taxes	
LAND PAYABLE	3,562,269
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 25.)	3,562,269

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)

**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	5,662,427
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	6,282,818
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-620,391
4	Net unrealized gains (losses) on investments	4	3,955,167
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	13,101
9	Total adjustments (net) Add lines 4 - 8	9	3,968,268
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	3,347,877

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	9,785,617
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	3,955,167
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	13,101
e	Add lines 2a through 2d	2e	3,968,268
3	Subtract line 2e from line 1	3	5,817,349
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	193,422
b	Other (Describe in Part XIV)	4b	-348,344
c	Add lines 4a and 4b	4c	-154,922
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 )	5	5,662,427

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	6,437,740
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 XIV)	2d	348,344
e	Add lines 2a through 2d	2e	348,344
3	Subtract line 2e from line 1	3	6,089,396
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	193,422
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	193,422
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 )	5	6,282,818

**Part XIV Supplemental Information**

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE FOUNDATION'S ENDOWMENT CONSISTS OF FUNDS ESTABLISHED TO PROVIDE FOR GARDENS, BUILDING AND GROUND MAINTENANCE, LIBRARY, RESEARCH, DIRECTORSHIP, EDUCATIONAL PROGRAMS, AND GENERAL OPERATIONS
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE FOUNDATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND SIMILAR STATE INCOME TAX LAWS. THE FOUNDATION IS A PUBLIC CHARITY UNDER INTERNAL REVENUE CODE SECTION 509(A)(1) AND CONTRIBUTIONS TO THE FOUNDATION QUALIFY AS A CHARITABLE TAX DEDUCTION BY THE CONTRIBUTOR. THE FOUNDATION ASSESSES ANY UNCERTAIN TAX PROVISIONS AND, IF NECESSARY, WOULD RECORD A TAX ASSET OR LIABILITY, AND THE RELATED INCOME TAX EXPENSE, FOR ANY UNCERTAIN TAX PROVISIONS. THE FOUNDATION DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS OR UNRELATED BUSINESS INCOME. THE FOUNDATION'S TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL AND STATE AUTHORITIES. TAX RETURNS FOR THE YEARS 2008 THROUGH 2010 ARE OPEN TO EXAMINATION BY FEDERAL AND STATE AUTHORITIES
PART XI, LINE 8 - OTHER ADJUSTMENTS		CHANGE IN VALUE OF ANNUITY TRUSTS 13,101
PART XII, LINE 2D - OTHER ADJUSTMENTS		CHANGE IN VALUE OF ANNUITY TRUSTS 13,101
PART XII, LINE 4B - OTHER ADJUSTMENTS		FUNDRAISING EXPENSES -348,344
PART XIII, LINE 2D - OTHER ADJUSTMENTS		FUNDRAISING EXPENSES 348,344

2010

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(Form 990 or 990-EZ)Supplemental Information Regarding  
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,  
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Department of the Treasury  
Internal Revenue Service

Name of the organization

MINNESOTA LANDSCAPE ARBORETUM FOUNDATION

Employer identification number

23-7081057

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a <input checked="" type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and e-mail solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input checked="" type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

 Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
ARIA COMMUNICATIONS 717 W ST GERMAIN STREET ST CLOUD, MN 56301	PROFESSIONAL FUNDRAISING		No	127,874	28,343	99,531
<b>Total . . . . .</b>				127,874	28,343	99,531

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

MN

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

	(a) Event #1 <b>GALA / TOAST &amp; TASTE</b> (event type)	(b) Event #2 <b>AUXILIARY</b> (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts . . .	280,338	149,015	429,353
	2 Less Charitable contributions . . .	275,138		275,138
	3 Gross income (line 1 minus line 2) . . .	5,200	149,015	154,215
Direct Expenses	4 Cash prizes . . .			
	5 Non-cash prizes . . .			
	6 Rent/facility costs . . .			
	7 Food and beverages . . .	34,145		34,145
	8 Entertainment . . .	800		800
	9 Other direct expenses . . .	203,206	109,267	312,473
	10 Direct expense summary Add lines 4 through 9 in column (d) . . . . .			347,418
	11 Net income summary Combine lines 3 and 10 in column (d) . . . . .			-193,203

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue . . .			
Direct Expenses	2 Cash prizes . . . .			
	3 Non-cash prizes . . . .			
	4 Rent/facility costs . . . .			
	5 Other direct expenses . . . .			
	6 Volunteer labor . . .	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No
	7 Direct expense summary Add lines 2 through 5 in column (d) . . . . .			
	8 Net gaming income summary Combine lines 1 and 7 in column (d) . . . . .			

9 Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No

b If "No," Explain \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

b If "Yes," Explain \_\_\_\_\_

**11** Does the organization operate gaming activities with nonmembers? . . . . .  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . .  Yes  No

**13** Indicate the percentage of gaming activity operated in

<b>13a</b>	
<b>13b</b>	

**a** The organization's facility . . . . .

**b** An outside facility . . . . .

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . .  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

**c** If "Yes," enter name and address

Name ►

Address ►

**16** Gaming manager information

Name ►

Gaming manager compensation ► \$

Description of services provided ►

 Director/officer Employee Independent contractor**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . .  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

**Part IV** Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier

ReturnReference

Explanation

**Schedule I  
(Form 990)**

## **Grants and Other Assistance to Organizations, Governments and Individuals in the United States**

**Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22**

**► Attach to Form 990**

2010

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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Name of the organization

MINNESOTA LANDSCAPE ARBORETUM FOUNDATION

**Employer identification number**

22.7.2012 57

## **Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed.  

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Use Schedule I-1 (Form 990) 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 non-cash assistance

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 THE MINNESOTA LANDSCAPE ARBORETUM FOUNDATION RAISES FUNDS EXCLUSIVELY FOR THE UNIVERSITY OF MINNESOTA'S SUPPORT OF THE MINNESOTA LANDSCAPE ARBORETUM. THE ASSISTANCE SUPPORT INCLUDES FUNDRAISING, COMMUNICATIONS, PROGRAMMING AND OPERATIONAL COSTS OF THE ARBORETUM INCLUDING STAFF SALARIES, EMPLOYEE BENEFITS, PROGRAMMING AND MAINTENANCE, SUPPLIES AND EQUIPMENT, AND PLANT MATERIAL

SCHEDULE M  
(Form 990)

## NonCash Contributions

OMB No 1545-0047

2010

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service►Complete if the organization answered "Yes" on Form  
990, Part IV, lines 29 or 30.  
► Attach to Form 990.Name of the organization  
MINNESOTA LANDSCAPE ARBORETUM FOUNDATION

Employer identification number

23-7081057

## 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 oncash 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	19	101,612	STOCK MARKET QUOTES
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 .	X	3	535,000	APPRAISAL
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 ►( _____ )				
26 Other ►( _____ )				
27 Other ►( _____ )				
28 Other ►( _____ )				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . .		29		0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .		
30a		No

31	Yes
----	-----

32a	Yes
-----	-----

--	--

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it  
must hold for at least three years from the date of the initial contribution, and which is not required to be used  
for exempt purposes for the entire holding period? . . . . .

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash  
contributions? . . . . .

b If "Yes," describe in Part II

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked,  
describe in Part II

**Part II**

**Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

<b>Identifier</b>	<b>Return Reference</b>	<b>Explanation</b>
THIRD PARTY USE	PART I, LINE 32B	ALL STOCK DONATIONS RECEIVED ARE ADMINISTERED BY A THIRD PARTY ALL STOCK DONATIONS ARE SOLD UPON RECEIPT

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

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

**2010****Open to Public  
Inspection****Name of the organization**

MINNESOTA LANDSCAPE ARBORETUM FOUNDATION

**Employer identification number**

23-7081057

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1		THE FOUNDATION BOARD IS AN ADVISORY BOARD TO THE ARBORETUM BUT DELEGATED FOUNDATION BUSINESS TO AN EXECUTIVE COMMITTEE AND OTHER COMMITTEES OF THE FOUNDATION AS APPROPRIATE, WHICH ALL FOLLOW THE GOVERNANCE OF THE UNIVERSITY OF MINNESOTA. THE EXECUTIVE COMMITTEE CONSISTS OF THE IMMEDIATE PAST PRESIDENT, THE PRESIDENT (WHO SHALL BE THE CHAIR), THE VICE PRESIDENT(S) (IF ANY), THE DHS TRUSTEE, THE CHAIRS OF THE COMMITTEES OF THE BOARD AND SUCH OTHERS DESIGNATED BY THE BOARD. THE EXECUTIVE COMMITTEE HAS THE AUTHORITY OF THE BOARD IN THE MANAGEMENT OF THE FOUNDATION BETWEEN MEETINGS OF THE BOARD, TO THE EXTENT DESIGNATED BY THE BOARD, ADVISE THE OFFICERS ON ALL MATTERS CONCERNING THE MANAGEMENT OF THE FOUNDATION, AND UNDERTAKE SUCH OTHER DUTIES AS THE BOARD MAY SPECIFY

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		THE BOARD INCLUDES THE FOLLOWING TRUSTEES DHS TRUSTEE ONE MEMBER OF THE BOARD SHALL BE THE HEAD OF THE DEPARTMENT OF HORTICULTURAL SCIENCE (OR SUCCESSOR UNIT) AT THE UNIVERSITY OF MINNESOTA AUXILIARY TRUSTEE ONE MEMBER OF THE BOARD SHALL BE ELECTED BY THE MINNESOTA LANDSCAPE ARBORETUM AUXILIARY REGENT TRUSTEES THE BOARD OF REGENTS OF THE UNIVERSITY OF MINNESOTA SHALL DESIGNATE INDIVIDUALS FOR ELECTION AS TRUSTEES SUCH THAT THE REGENT TRUSTEES, TOGETHER WITH THE DHS TRUSTEE, CONSTITUTE NO LESS THAN ONE-QUARTER OF THE TOTAL NUMBER OF TRUSTEES

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE FORM 990 IS PREPARED BY AN OUTSIDE CONSULTANT. A DRAFT OF THE FORM 990 IS PROVIDED TO THE AUDIT/FINANCE COMMITTEE WHO REVIEW THE RETURN AND RECOMMEND APPROVAL TO THE FULL BOARD. THE FORM 990 IS PROVIDED TO ALL BOARD MEMBERS FOR THEIR REVIEW PRIOR TO FILING WITH THE IRS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	<p>THE CONFLICT OF INTEREST STATEMENT IS DIRECTED NOT ONLY TO TRUSTEES AND OFFICERS, BUT TO ALL EMPLOYEES WHO CAN INFLUENCE THE ACTIONS OF THE FOUNDATION THOSE PERSONS SHALL EXERCISE THE UTMOST GOOD FAITH IN ALL TRANSACTIONS INVOLVED IN THEIR DUTIES, AND THEY SHALL NOT USE THEIR POSITIONS WITH THE FOUNDATION OR KNOWLEDGE GAINED THERE FROM FOR THEIR PERSONAL BENEFIT SUCH INDIVIDUALS SHALL SCRUPULOUSLY AVOID ANY CONDUCT THAT MIGHT ADVERSELY AFFECT THE CONFIDENCE OF THE PUBLIC IN THE INTEGRITY OF THE FOUNDATION DISCLOSURE OF ANY CONFLICT OF INTEREST AS LISTED IN THE POLICY SHOULD BE MADE TO THE CHIEF EXECUTIVE OFFICER (OR IF SHE OR HE IS THE ONE WITH THE CONFLICT, THEN TO THE BOARD CHAIR), WHO SHALL BRING THE MATTER TO THE ATTENTION OF THE BOARD OR A DULY CONSTITUTED COMMITTEE THEREOF DISCLOSURE INVOLVING DIRECTORS SHOULD BE MADE TO THE BOARD CHAIR, (OR IF SHE OR HE IS THE ONE WITH THE CONFLICT, THEN TO THE BOARD VICE-CHAIR) WHO SHALL BRING THESE MATTERS TO THE BOARD OR A DULY CONSTITUTED COMMITTEE THEREOF THE BOARD OR A DULY CONSTITUTED COMMITTEE THEREOF SHALL DETERMINE WHETHER A CONFLICT EXISTS AND IN THE CASE OF AN EXISTING CONFLICT, WHETHER THE CONTEMPLATED TRANSACTION MAY BE AUTHORIZED AS JUST, FAIR, AND REASONABLE TO THE FOUNDATION THE DECISION OF THE BOARD OR A DULY CONSTITUTED COMMITTEE THEREOF ON THESE MATTERS WILL REST IN THEIR SOLE DISCRETION, AND THEIR CONCERN MUST BE THE WELFARE OF THE FOUNDATION AND THE ADVANCEMENT OF ITS PURPOSE EACH OFFICER, TRUSTEE, COMMITTEE MEMBER OR EXECUTIVE WHO IS PRESENTLY SERVING THE FOUNDATION OR WHO MAY HERAFTER BECOME ASSOCIATED WITH THE FOUNDATION SHALL ANNUALLY COMPLETE A CONFLICT OF INTEREST DISCLOSURE STATEMENT</p>

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE FOUNDATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 3,955,167 CHANGE IN VALUE OF ANNUITY TRUSTS 13,101 TOTAL TO FORM 990, PART XI, LINE 5 3,968,268

Identifier	Return Reference	Explanation
EXPLANATION FOR CHANGE IN PRESENTATION OF FUNCTIONAL EXPENSES	FORM 990, PART IX - STATEMENT OF FUNCTIONAL EXPENSES	FOR 2010 AND GOING FORWARD, THERE WAS A PRESENTATION CHANGE IN THE STATEMENT OF FUNCTIONAL EXPENSES. THE AMOUNT FROM THE MINNESOTA LANDSCAPE ARBORETUM FOUNDATION TO THE UNIVERSITY OF MINNESOTA WHICH WAS EXCLUSIVELY FOR THE BENEFIT OF THE MINNESOTA LANDSCAPE ARBORETUM IS NOW BEING STATED AS GRANTS AND ASSISTANCE TO ORGANIZATIONS. THE ASSISTANCE SUPPORT INCLUDES FUNDRAISING, COMMUNICATIONS, PROGRAMMING AND OPERATIONAL COSTS OF THE ARBORETUM INCLUDING STAFF SALARIES, EMPLOYEE BENEFITS, PROGRAMMING AND MAINTENANCE, SUPPLIES AND EQUIPMENT, AND PLANT MATERIAL. PROGRAM ACCOMPLISHMENTS ARE NOTED ON PART III 4A

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 23-7081057  
**Name:** MINNESOTA LANDSCAPE ARBORETUM FOUNDATION

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week	(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	Official	Key employee	Highest compensated employee			
POLLY MCCREA PRESIDENT	30	X		X			0	0	0
PATRICK BAILEY VICE-PRESIDENT	30	X		X			0	0	0
JOHN S HELLING TREASURER	30	X		X			0	0	0
JULIAN ANDERSEN SECRETARY	30	X		X			0	0	0
GARY ALKIRE TRUSTEE	30	X					0	0	0
DONNA BECK TRUSTEE	30	X					0	0	0
JOHN BRYANT TRUSTEE	30	X					0	0	0
GAIL BUCK TRUSTEE	30	X					0	0	0
SUSAN CAMPBELL TRUSTEE	30	X					0	0	0
JULIE POTTS CLOSE TRUSTEE	30	X					0	0	0
DAVID L COLE TRUSTEE	30	X					0	0	0
MEGAN DAYTON TRUSTEE	30	X					0	0	0
GEOFFREY J GRASSLE TRUSTEE	30	X					0	0	0
RUTH HAGGERTY TRUSTEE	30	X					0	0	0
SALLY M HAUSER TRUSTEE	30	X					0	0	0
EMILY HOOVER TRUSTEE	30	X					0	0	0
JAMES E JOHNSON TRUSTEE	30	X					0	0	0
SARAH LINDAHL TRUSTEE	30	X					0	0	0
DAVID F MAISER TRUSTEE	30	X					0	0	0
THOMAS O MARTIN TRUSTEE	30	X					0	0	0
NANCY MCCABE TRUSTEE	30	X					0	0	0
JUDY MOTT TRUSTEE	30	X					0	0	0
KATHLEEN E MURPHY TRUSTEE	30	X					0	0	0
SUSAN BUSCH NEHRING TRUSTEE	30	X					0	0	0
CHRIS O'BRIEN TRUSTEE	30	X					0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week	(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	Office	Highest compensated employee			
KANDI OSBORN TRUSTEE	30	X				0	0	0
GARY M PETRUCCI TRUSTEE	30	X				0	0	0
JOHN M POHLAND TRUSTEE	30	X				0	0	0
JULIETTE PRIMEAU TRUSTEE	30	X				0	0	0
JEANNINE M RIVET TRUSTEE	30	X				0	0	0
JULIE HAGEN SHOWERS TRUSTEE	30	X				0	0	0
KIM CROSBY SNOW TRUSTEE	30	X				0	0	0
TODD WAGNER TRUSTEE	30	X				0	0	0
SUSAN BACHMAN WEST TRUSTEE	30	X				0	0	0