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# Form **990-EZ**

Department of the Treasury

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Internal Revenue Service

846

# Short Form Return of Organization Exempt From Income Tax

Under 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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

2011

Open to Public Inspection

Form **990-EZ** (2011)

Α	For the	For the 2011 calendar year, or tax year beginning , and ending								
В	Check if a							D Employer identification number		
	Address	s change DELAWARE ASSOCIATION OF								
$\sqcap$	Name cha	hange CONSERVATION DISTRICTS						51-0331688		
П	Initial retu	ım	Number and street (or P O box, if mail is not delivered to street address)			Room/suite	E Tele	E Telephone number		
П	Terminate	ed	P.O. BOX 242				302-739-9921			
П	Amended	t return	City or town, state or country, and ZIP + 4				F Gro	up Exempt	ion	
$\sqcap$	Application	on pending	DOVER DE 19903-	0242				nber	<b>•</b>	
G	Accoun	nting Method	X Cash Accrual Other (specify) ▶			H Check ▶	· 🔲 ıf t	the organiz	ation is <b>not</b>	
1	Websit	te: ▶ <u>N /</u>				required	to attach	Schedule	В	
<u>J</u>	Tax-exe	empt status (ch	neck only one) — X 501(c)(3) 501(c) ( ) ◀ (insert no ) 4947	(a)(1) or	527	(Form 99	90, 990-E	Z, or 990-F	PF)	
K	Check	▶ ☐ If the	e organization is not a section 509(a)(3) supporting organization or a s	ection 52	27 orgar	ization <b>and</b> its	gross re	ceipts are r	normally	
$\mathbb{Z}$	not mo	ore than \$50,0	000 A Form 990-EZ or Form 990 return is not required though Form 99	90-N (e-p	ostcard	) may be requir	red (see	instructions	s) But if	
$\mathbb{Z}$	the org	anization cho	oses to file a return, be sure to file a complete return.							
ъ			b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more,	or if total	assets (I	Part II,				
<u>≥</u>			ow) are \$500,000 or more, file Form 990 instead of Form 990-EZ				<u> </u>		36,581	
بي ڪ	Part 1		nue, Expenses, and Changes in Net Assets or Fund E				tions fo	r Part I.)	X	
<b>1</b>			if the organization used Schedule O to respond to any ques	tion in t	his Par	t!		1		
	1		, gifts, grants, and similar amounts received				1	ı	36,435	
M.	2	_	rvice revenue including government fees and contracts				2			
3	3	•	o dues and assessments				3	<del> </del>	146	
	4	Investment i					4		140	
SONNING SONNING	5a	· · · · · · · · · · · · · · · · · · ·								
00		b Less cost or other basis and sales expenses  Gain or (loss) from sale of assets other than inventory (Subtract line 56 from line 5a)								
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)  6 Gaming and fundraising events									
ø		6 Gaming and fundraising events a Gross income from gaming (attach Schedule G if greater than								
nue	а	\$15,000)	ne nom gaming (attach Schedule Gill greater than	6a						
Revenue	ь	•	ome from fundraising events (not including \$ of contributions							
Œ			ndraising events reported on line 1) (attach Schedule G if the							
			n gross income and contributions exceeds \$15,000)					1		
	c		expenses from gaming and fundraising events 6c				$\dashv$	-		
	d		or (loss) from gaming and fundraising events (add lines 6a and 6b and		:t		$\neg$			
		line 6c)	(, g g g ( g (		•		6d	1		
	7a	•	s of inventory, less returns and allowances	7a						
	b	Less cost o	of goods sold	7b						
	c	Gross profit	or (loss) from sales of inventory (Subtractifice to from line 7a)			-	7c			
	8	Other reven					8			
	9	Total reven	ther revenue (describe in \$chedule O)  otal revenue. Add lines 1 2 4, 5 5, 50, 7c and 8.						36,581	
	10	Grants and	similar amounts paid (list in Schedule 0)				10			
	11	Benefits par	d to or for members OGDEN 1150				11	<u> </u>		
Ş	12		her compensation, and employee benefits				12			
ns(	13	Professiona	al fees and other payments to independent contractors				13		685	
Expenses	. 14		, rent, utilities, and maintenance				14			
Ш	'		blications, postage, and shipping				15		40	
	16		nses (describe in Schedule O)				16	<b>-</b>	46,651	
_	17		nses. Add lines 10 through 16				<b>▶</b> 17		47,336	
δ.	18	•	deficit) for the year (Subtract line 17 from line 9)				18		-10,755	
see	19		or fund balances at beginning of year (from line 27, column (A)) (must	agree w	th				128 550	
Net Assets			figure reported on prior year's return)				19		137,550	
Š			ges in net assets or fund balances (explain in Schedule O)				20		106 565	
	21	Net assets of	or fund balances at end of year Combine lines 18 through 20				▶ 21	1	126,795	

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Pa	Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part	V		7
			res N	lo
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a			
	detailed description of each activity in Schedule O	33		<u>X</u>
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed			
	copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the	1 24	,	v
35a	change on Schedule O (see instructions)	34	<del>-   1</del>	<u>X</u>
<b>55</b> 0	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	-   ,	X
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	一 <u> </u>	<del>-</del> -
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice,	100		_
	reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	7	X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets			_
	dunng the year? If "Yes," complete applicable parts of Schedule N	36		<u>X</u> _
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions			
b	Did the organization file Form 1120-POL for this year?	37b		X_
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were		ŧ .	
	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	2	<u>X</u> _
b	If "Yes," complete Schedule L, Part II and enter the total amount involved		ŧ	
39	Section 501(c)(7) organizations Enter		ŧ	
a	Initiation fees and capital contributions included on line 9  Crear recents uncluded as line 9 fee public use of slub feedbase.	<b> </b>	ĺ	
ь 40а	Gross receipts, included on line 9, for public use of club facilities  Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under	-	ı	
<b>4</b> 0a	section 30 f(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit	-	1	
-	transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been		1	
	reported on any of its pnor Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	7	X
С	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on		TT	
	organization managers or disqualified persons during the year under sections 4912,			
	4955, and 4958	_	Ī	
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c			
	reimbursed by the organization	_	1	
е	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	40e	<u>X</u>	<u>K</u>
41	List the states with which a copy of this return is filed NONE	777	-000	_
42a	• · · · · · · · · · · · · · · · · · · ·	302-739	-992	ίŢ
	P.O. BOX 242  Located at ▶ DOVER  DE ZIP + 4 ▶	19903		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over	<u></u>	Yes N	 No
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		<u>K</u>
	If "Yes," enter the name of the foreign country:	720		=
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank	_	I	
	and Financial Accounts.		-	
С	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		<u> </u>
	If "Yes," enter the name of the foreign country			_
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here		<b>•</b>	
	and enter the amount of tax-exempt interest received or accrued during the tax year			
44-	Differential and the second se	<u> </u>	Yes N	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be	44-	. ∮ ,	X
<b>b</b>	completed instead of Form 990-EZ	44a		<u>-</u>
þ	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	446	┦,	X
_	Did the organization receive any payments for indoor tanning services during the year?	44b 44c		<u>~</u> X
c d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an	440		<u>-</u>
u	explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	7	X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the	750	<del>-</del>	
	meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of		1	
_	Form 990-EZ (see instructions)	45b	1 7	X
DAA		Form <b>99</b> (	)-EZ (2)	011)

						1				
<b>d</b> Tota	I number of other inde	ependent contractors ea	ch receiving over \$100,000	<b></b>						
Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1)										
none	exempt chantable trus	its must attach a comple	eted Schedule A			<b>•</b>	X	Yes	N	0
			eturn, including accompanying schedu officer) is based on all information of v			knowledge a	nd belie	ef, it is		
Sign Here	Signature of office  R. R.  Type or print name	land Hill Su	Type-	Date	7/1	9/12				_ _
Paid	Print/Type preparer's na		Preparer's signature		Date 07/09/	Check	f ployed	PTIN P0069	5216	
Preparer	Firm's name	RAYMOND F.	BOOK & ASSOCIATE	S, P.A.	Fim	n's EIN	51	-034	501	8
Use Only	/ Firm's address	220 BEISER	BLVD.	·						
		DOVER, DE	19904-7790		Pho	one no 3	02-7	73 <u>4</u> -	582	6
May the IF	RS discuss this return	with the preparer show	n above? See instructions					Yes		No

Form **990-EZ** (2011)

#### SCHEDULE A (Form 990 or 990-EZ)

# **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

DELAWARE ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number 51 - 0331688

P	art I	Reaso	on for Public Charity S	Status (All organizations r	nust cor	nplete t	his par	t.) See	instru	ctions	5.		
The	he organization is not a private foundation because it is. (For lines 1 through 11, check only one box.)												
1													
2	П		described in section 170(b)(1)(A)(ii).(Attach Schedule E)										
3				e organization described in secti-	on 170(b)	(1)(A)(iii)	١_						
4	П			in conjunction with a hospital des				YAYiii).	Enter th	e hospi	ital's name		
-	ш	city, and state	- ·	conjunction with a noophar con	3011200 111			,,,,,,,,,	Likei ti	ю поорі	itaro namo,		
5	$\Box$	•		a college or university owned or	onerated	by a gove	rnments	l unit de	ecribad	ın			
-	ш		b)(1)(A)(iv).(Complete Part I		operated	by a gove	armiricane	ii driit de	Scribed				
6		-		•	tion 1701	LV4VAV.	۸.						
	X		-	vernmental unit described in sec		,, ,, ,,	•	. 41		L			
7	4	_		ubstantial part of its support from	a governi	mentai un	it or iron	i trie ger	ierai pu	DIIC			
	$\Box$		section 170(b)(1)(A)(vi).(Co										
8	$\vdash$			70(b)(1)(A)(vi).(Complete Part II									
9	Щ			more than 33 1/3% of its suppor									
				ot functions—subject to certain ex						ıts			
			=	unrelated business taxable inco	•		1 tax) tre	om busii	nesses				
				, 1975. See <b>section 509(a)(2).</b> (									
10	$\vdash$	_	•	xclusively to test for public safety		•							
11	Ш	-	•	xclusively for the benefit of, to pe			•	•					
				d organizations described in sect	•					tion			
				e type of supporting organization		-	r	<sup>-</sup>					
	$\Box$	a ∐ Type	··	c Type III–Functiona			d [		e III–Otl				
е	Ш			nization is not controlled directly									
			•	than one or more publicly suppo	rted orgar	nizations o	described	d in sect	ion 509	(a)(1)			
		or section 509	. ,, ,		_								
f				mination from the IRS that it is a	Type I, Ty	pe II, or T	ype III s	upportin	9				
			check this box										
g			<del>-</del>	on accepted any gift or contributi	on from ar	ny of the							
		following per:											<del> </del>
				ntrols, either alone or together wi	th persons	s describe	d in (ii) a	and				Yes	No
			v, the governing body of the s	• •							11g(i)		ļ
		(ii) A family	member of a person describe	ed in (ı) above?							11g(II)	4—	<u> </u>
			ontrolled entity of a person de	** **							11g(ıii	)	<u> </u>
h		_	ollowing information about the	e supported organization(s)	1								
(	-	e of supported	(II) EIN	(ui) Type of organization	(iv) Is the c	-	(v) Did y the organ			s the		nount of	
	Οιί	ganization	,	(described on lines 1–9 above or IRC section	1	sted in your document?	col (i)		organizati (i) organi:		sup	port	
				(see instructions)			supp	ort?	US	5?			
					Yes	No	Yes	No	Yes	No			
(A)													
					ļ								
(B)													
					-								
(C)													
(D)									-				
(U)													
(E)								-					
					ļ								
T.4					1								

Port II Support Calada

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

(Compl	ete only if you	checked the l	oox on line 5, 7	, or 8 of Part	I or if the org	ganization faıle	ed to qualify	under
Part III	If the organiz	ation fails to o	ualify under the	tests listed l	helow nleas	e complete Pa	rt III \	

	tion A. Public Support	-									
Caler	idar year (or fiscal year beginning in)▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total				
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	70,701	43,257	50,159	55,911	36,435	256,463				
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf										
3	The value of services or facilities furnished by a governmental unit to the organization without charge										
4	Total. Add lines 1 through 3	70,701	43,257	50 <u>,</u> 159	55,911	36,435	256,463				
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)										
6_	Public support. Subtract line 5 from line 4						256,463				
Sec	tion B. Total Support										
Caler	ndar year (or fiscal year beginning in)▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total				
7	Amounts from line 4	70,701	43,257	50,159	55,911	36,435	256,463				
8	Gross income from interest, dividends, payments received on securities loans, rents, royalities and income from similar sources	1,098	956	436	248	146	2,884				
9	Net income from unrelated business activities, whether or not the business is regularly carned on										
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)										
11	Total support. Add lines 7 through 10						259,347				
12	Gross receipts from related activities, etc. (	see instructions)				12					
13	First five years. If the Form 990 is for the o	organization's first, s	econd, third, fourth	n, or fifth tax year a	s a section 501(c)(	3)					
	organization, check this box and stop here						<b>&gt;</b>				
Sec	tion C. Computation of Public Su	· · · · · ·									
14	Public support percentage for 2011 (line 6,	` '	•	f))		14	98.89%				
15	Public support percentage from 2010 Schei					15	98.61%				
16a	33 1/3% support test—2011.If the organi				1/3% or more, chec	k this	<u> </u>				
	box and stop here. The organization qualif						► X				
b	33 1/3% support test—2010.If the organi				s 33 1/3% or more,						
47-	check this box and stop here. The organiz			-	401 11 44		<b>~</b> _				
17a	10%-facts-and-circumstances test—2011. 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	as-and-circumstanc	es" test i ne organ	ization qualifies as	a publicly supporte	ea	<b>&gt;</b>				
b	10%-facts-and-circumstances test—20	10. If the organizatio	n did not check a b	ox on line 13, 16a,	16b, or 17a, and li	ne					
	15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here.										
	Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly										
	supported organization						▶ _				
18	Private foundation. If the organization did	not check a box on	line 13, 16a, 16b,	17a, or 17b, check	this box and see		. —				
	instructions										

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.)

Sec	tion A. Public Support	quamiy amada an		о.о., р.осоо ос	p.o.o. r a.e.m.		
Caler	ndar year (or fiscal year beginning in)▶	(a) 2007	<b>(b)</b> 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b						
8	Public support(Subtract line 7c from		1				
800	tion P. Total Support		<u> </u>	<u> </u>			
	tion B. Total Support  ndar year (or fiscal year beginning in)▶	(a) 2007	(b) 2008	(c) 2009	(4) 2010	(5) 2011	(f) Total
9	Amounts from line 6	(a) 2007	(8) 2006	(6) 2009	(d) 2010	(e) 2011	(I) Total
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
С	Add lines 10a and 10b						
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carned on						· · · · · · · · · · · · · · · · · · ·
12	Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First five years. If the Form 990 is for the	organization's first,	second, third, four	th, or fifth tax year	as a section 501(c)	0(3)	
	organization, check this box and stop here						<u> </u>
	tion C. Computation of Public Su					1.1	
15	Public support percentage for 2011 (line 8,		-	(f))		15	<u>%</u>
16 Sec	Public support percentage from 2010 Sche tion D. Computation of Investment					16	%%
<u>3ec</u>	Investment income percentage for 2011 (li			column (fl)		17	%
18	Investment income percentage for 2011 (iii  Investment income percentage from 2010		· · · · · · · · · · · · · · · · · · ·	wanin (i))		18	<del></del>
19a	33 1/3% support tests—2011. If the orga			14, and line 15 is m	ore than 33 1/3%	<del></del>	
	17 is not more than 33 1/3%, check this bo						▶ □
b	33 1/3% support tests—2010.If the orga		=				_
	line 18 is not more than 33 1/3%, check thi	s box and stop he	re. The organizatio	n qualifies as a pub	licly supported org	anızatıon	▶ [
20	Private foundation. If the organization did	not check a box or	n line 14, 19a, or 1	9b, check this box a	and see instruction	s	▶ 「

Schedule A (Form 990 or 990-EZ) 2011 DELAWARE ASSOCIATION OF

51-0331688

Page 4

Part IV

**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).

### SCHEDULE O (Form 990 or 990-EZ)

\* 846

## Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

2011
Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

DELAWARE ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number 51 - 0331688

FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES

DESCRIPTION		AMOUNT					
EXPENSES							
AWARDS EXPENSE	\$	66					
MEETING EXPENSE	\$	3,840					
DUES & SUBSCRIPTIONS	\$	535					
DUES & SUBSCRIPTIONS	\$	6,600					
OFFICE EXPENSE	\$	392					
PUBLICITY	\$	323					
EXHIBIT EXPENSE	\$	2,777					
SPECIAL PROJECTS	\$	2,813					
TRAVEL	\$	1,429					
COMPETITION EXPENSE	\$	20,627					
SCHOLARSHIPS	\$	4,800					
WORKSHOP EXPENSE	\$	354					
INSURANCE	\$	785					
MARKETING & FUNDRAISING	\$	647					
WEBSITE	\$	111					
LEASED OFFICE HELP	\$	552					
TOTAL	\$	46,651					

FORM 990-EZ, PART III, LINE 31 - ALL OTHER ACCOMPLISHMENT SPECIAL PROJECTS

OTHER