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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

**2012****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

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.

**A** For the 2012 calendar year, or tax year beginning January 1, 2012, and ending December 31, 2012

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

**C** Name of organization  
 Kansas Association of Conservation Districts  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
 2237 Rodeo Drive  
 City or town, state or country, and ZIP + 4  
 Lawrence, Kansas 66047-1968

**D** Employer identification number  
 30-0661669

**E** Telephone number  
 785-832-9400

**F** Group Exemption Number

**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) \_\_\_\_\_

**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: \_\_\_\_\_

**J** Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(4) (insert no) ☐ 4947(a)(1) or ☐ 527

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

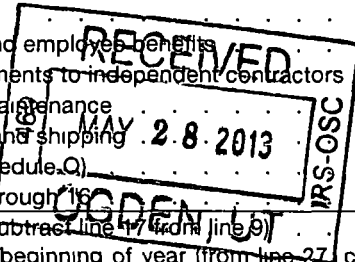
|                   |  |  |         |          |
|-------------------|--|--|---------|----------|
| <b>Revenue</b>    | 1  | Contributions, gifts, grants, and similar amounts received   | 1       | 70,800   |
|                   | 2  | Program service revenue including government fees and contracts  | 2       | 63,311   |
|                   | 3  | Membership dues and assessments  | 3       | 53,754   |
|                   | 4  | Investment income  | 4       |          |
|                   | 5a   | Gross amount from sale of assets other than inventory  | 5a      |          |
|                   | b  | Less: cost or other basis and sales expenses   | 5b      |          |
|                   | c  | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)  | 5c      |          |
|                   | 6  | Gaming and fundraising events  |         |          |
|                   | a  | Gross income from gaming (attach Schedule G if greater than \$15,000)  | 6a      |          |
| b                 | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6b   |         |          |
| c                 | Less: direct expenses from gaming and fundraising events   | 6c   |         |          |
| d                 | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)   | 6d   |         |          |
| 7a                | Gross sales of inventory, less returns and allowances  | 7a   |         |          |
| b                 | Less: cost of goods sold   | 7b   |         |          |
| c                 | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)   | 7c   |         |          |
| 8                 | Other revenue (describe in Schedule O)   | 8  |         |          |
| 9                 | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8  | 9  | 187,865 |          |
| <b>Expenses</b>   | 10   | Grants and similar amounts paid (list in Schedule O)   | 10      | 33,683   |
|                   | 11   | Benefits paid to or for members  | 11      |          |
|                   | 12   | Salaries, other compensation, and employee benefits  | 12      |          |
|                   | 13   | Professional fees and other payments to independent contractors  | 13      | 72,600   |
|                   | 14   | Occupancy, rent, utilities, and maintenance  | 14      |          |
|                   | 15   | Printing, publications, postage, and shipping  | 15      | 8,593    |
|                   | 16   | Other expenses (describe in Schedule O)  | 16      | 85,929   |
| 17                | <b>Total expenses.</b> Add lines 10 through 16   | 17   | 200,805 |          |
| <b>Net Assets</b> | 18   | Excess or (deficit) for the year (Subtract line 17 from line 9)  | 18      | (12,940) |
|                   | 19   | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 19      | 169,994  |
|                   | 20   | Other changes in net assets or fund balances (explain in Schedule O)   | 20      | 2,105    |
|                   | 21   | Net assets or fund balances at end of year. Combine lines 18 through 20  | 21      | 159,159  |

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No. 106421

Form **990-EZ** (2012)

SCANNED JUN 20 2013



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**Part II**    **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

|           |   | (A) Beginning of year | (B) End of year   |
|-----------|---|-----------------------|-------------------|
| <b>22</b> | Cash, savings, and investments . . . . .  | 169,994               | <b>22</b> 159,159 |
| <b>23</b> | Land and buildings . . . . .  |                       | <b>23</b>         |
| <b>24</b> | Other assets (describe in Schedule O) . . . . .   |                       | <b>24</b>         |
| <b>25</b> | <b>Total assets</b> . . . . .   | 169,994               | <b>25</b> 159,159 |
| <b>26</b> | <b>Total liabilities</b> (describe in Schedule O) . . . . .   |                       | <b>26</b>         |
| <b>27</b> | <b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . . | 169,994               | <b>27</b> 159,159 |

|                 |   |
|-----------------|---|
| <b>Part III</b> | <b>Statement of Program Service Accomplishments</b> (see the instructions for Part III) |
|-----------------|---|

Check if the organization used Schedule O to respond to any question in this Part III . . . ☒

What is the organization's primary exempt purpose? Conservation education, information & advocacy.

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

|           |   |            |         |
|-----------|---|------------|---------|
| <b>28</b> | Annual convention draws approximately 400 farmers, ranchers, & other conservationists who receive current conservation program information, education about best practices, technical support, and opportunities for networking<br>(Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>                                 | <b>28a</b> | 32,233  |
| <b>29</b> | Co-sponsor booth at Kansas State Fair with conservation partners (state and federal agencies) to educate and inform the public about conservation efforts<br>(Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>   | <b>29a</b> | 2,279   |
| <b>30</b> | Implement comprehensive resource planning project with participation of local county conservation districts developing resource plans with assistance of Lehman, Inc Participating counties (80 of 105) received \$250 reduction in dues for 2013<br>(Grants \$ NRCS -\$35,000) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/> | <b>30a</b> | 35,000  |
| <b>31</b> | Other program services (describe in Schedule O) . . . . .<br>(Grants \$ NRCS -\$35,800) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>   | <b>31a</b> | 131,293 |
| <b>32</b> | <b>Total program service expenses</b> (add lines 28a through 31a) . . . . . ▶   | <b>32</b>  | 200,805 |

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

Check if the organization used Schedule O to respond to any question in this Part IV ☐

| (a) Name and title  | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---|--|--|---|--|
| Bevin Law - President<br>287 Frontier Road, Longford, KS 67458                | 7  |  |   |  |
| Eugene Albers - Vice President<br>3952 SW 160th Ave , Cunningham, KS 67035    | 3  |  |   |  |
| William Simshauser - Secretary/Treasurer<br>1697 Rd. 240, Lakin, KS 67860     | 3  |  |   |  |
| Ronald Brown - Director<br>1269 Birch Road, Fort Scott, KS 66701              | 3  |  |   |  |
| Jon Starns - Director<br>134 County Road 9, Winona, KS 67764                  | 3  |  |   |  |
| Patrick T Lehman - Executive Director<br>2237 Rodeo Drive, Lawrence, KS 66047 | 35   | 57,600   |   |  |
|   |  |  |   |  |
|   |  |  |   |  |
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**Part V 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 ☐

|  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| <b>33</b> 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 . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>34</b> 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 change on Schedule O (see instructions) . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>35a</b> 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)? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>b</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 . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> . . . . .   | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .  | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>39</b> Section 501(c)(7) organizations. Enter: . . . . .  | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>a</b> Initiation fees and capital contributions included on line 9 . . . . .  | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .   | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ . . . . . ; section 4912 ▶ . . . . . ; section 4955 ▶ . . . . .  | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ . . . . .   | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ . . . . .   | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>e</b> 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 . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>41</b> List the states with which a copy of this return is filed ▶ <b>Kansas</b> . . . . .  | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>42a</b> The organization's books are in care of ▶ <b>Patrick T Lehman</b> . . . . . Telephone no. ▶ <b>785-832-9400</b><br>Located at ▶ <b>2237 Rodeo Drive, Lawrence, KS</b> . . . . . ZIP + 4 ▶ <b>66047-1968</b>   | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>b</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)?<br>If "Yes," enter the name of the foreign country: ▶ . . . . .<br>See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> . . . . . | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.? . . . . .<br>If "Yes," enter the name of the foreign country: ▶ . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/><br>and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> . . . . .  | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>45b</b> 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

|  | Yes | No                                  |
|--|-----|-------------------------------------|
| <b>46</b> Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . |     | <input checked="" type="checkbox"/> |

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

|   | Yes | No                                  |
|---|-----|-------------------------------------|
| <b>47</b> 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 . . . . .  |     | <input checked="" type="checkbox"/> |
| <b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .  |     | <input checked="" type="checkbox"/> |
| <b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .  |     | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .   |     | <input checked="" type="checkbox"/> |
| <b>50</b> Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." |     |                                     |

| (a) Name and title of each employee paid more than \$100,000 | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|--|--|---|---|--|
|  |  |   |   |  |
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|  |  |   |   |  |

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

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

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| None.  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |

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

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ☐ Yes ☒ No

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

|                  |  |                     |
|------------------|--|---------------------|
| <b>Sign Here</b> | Signature of officer <i>Bevin Law</i>                | Date <i>5-23-13</i> |
|                  | Bevin Law, President<br>Type or print name and title |                     |

|                               |                            |                      |      |   |      |
|-------------------------------|----------------------------|----------------------|------|---|------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
|                               | Firm's name ▶              | Firm's EIN ▶         |      |   |      |
|                               | Firm's address ▶           | Phone no.            |      |   |      |

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ☐ Yes ☒ No

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2012**

**Open to Public  
Inspection**

Name of the organization

Kansas Association of Conservation Districts

Employer identification number

30-0661669

Line 10 - Grants and similar amounts paid - \$33,683 as follows

80 Kansas Conservation Districts (Resource Planning Project) - \$20,000

Kansas Envirothon - \$4,400

Women in Agriculture - \$2,850

Women Managing the Farm - \$5,000

KACD Committees - \$1,433

Line 13 - Professional fees and other payments to independent contractors - \$72,600 as follows

Lehman, Inc. (Patrick T. Lehman, Executive Director) - \$57,600

Lehman, Inc. (Robin Lehman, Resource Planning Project Manager) - \$15,000

Line 15 - Printing, publications, postage and shipping - \$8,593 as follows:

Printing (Kansas Conservation Booklet) - \$8,438

Postage - \$155

Line 16 - Other expenses - \$85,929 as follows:

Executive director travel - \$7,861

Board expenses - \$26,325

Convention expenses - \$32,233

Office expenses - \$1,307

Fair booth expenses - \$2,279

Meeting expenses - \$814

Telephone expenses - \$1,035

Dues - \$1,575

Website expenses - \$12,500

Line 20 - Other changes in net assets or fund balances - \$2,105 as follows:

Interest on Certificate of Deposit and Money Market Account - \$2,105