

Form 990-EZ

## Short Form

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2017

Department of the Treasury  
Internal Revenue Service

- Do not enter social security numbers on this form as it may be made public.
- Information about Form 990-EZ and its instructions is at [www.irs.gov/form990ez](http://www.irs.gov/form990ez).

Open to Public  
Inspection**A For the 2017 calendar year, or tax year beginning 01-01-2017 , and ending 12-31-2017**

**B** Check if applicable

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

**C** Name of organization  
KANSAS ARBORISTS ASSOCIATION

Number and street (or P. O. box, if mail is not delivered to street address) Room/suite  
4703 K 177 HWY

City or town, state or province, country, and ZIP or foreign postal code  
ALTA VISTA, KS 66834

**D** Employer identification number

48-6122525

**E** Telephone number

(785) 499-6670

**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: ► [HTTP://WWW.KANSASARBORIST.COM/](http://WWW.KANSASARBORIST.COM/)**J** Tax-exempt status (check only one) -  501(c)(3)  501(c)(5) (insert no)  4947(a)(1) or  527**K** Form of organization  Corporation  Trust  Association  Other**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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 81,633**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 

Revenue	<table border="0"> <tr><td>1</td><td>Contributions, gifts, grants, and similar amounts received . . . . .</td><td style="width: 15%; text-align: right;">1</td><td></td></tr> <tr><td>2</td><td>Program service revenue including government fees and contracts . . . . .</td><td style="width: 15%; text-align: right;">2</td><td>80,235</td></tr> <tr><td>3</td><td>Membership dues and assessments . . . . .</td><td style="width: 15%; text-align: right;">3</td><td>720</td></tr> <tr><td>4</td><td>Investment income . . . . .</td><td style="width: 15%; text-align: right;">4</td><td>678</td></tr> <tr><td>5a</td><td>Gross amount from sale of assets other than inventory . . . . .</td><td style="width: 15%; text-align: right;">5a</td><td></td></tr> <tr><td>b</td><td>Less cost or other basis and sales expenses . . . . .</td><td style="width: 15%; text-align: right;">5b</td><td></td></tr> <tr><td>c</td><td>Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .</td><td style="width: 15%; text-align: right;">5c</td><td></td></tr> <tr><td>6</td><td>Gaming and fundraising events</td><td></td><td></td></tr> <tr><td>a</td><td>Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .</td><td style="width: 15%; text-align: right;">6a</td><td></td></tr> <tr><td>b</td><td>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) . . . . .</td><td style="width: 15%; text-align: right;">6b</td><td></td></tr> <tr><td>c</td><td>Less direct expenses from gaming and fundraising events . . . . .</td><td style="width: 15%; text-align: right;">6c</td><td></td></tr> <tr><td>d</td><td>Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .</td><td style="width: 15%; text-align: right;">6d</td><td></td></tr> <tr><td>7a</td><td>Gross sales of inventory, less returns and allowances . . . . .</td><td style="width: 15%; text-align: right;">7a</td><td></td></tr> <tr><td>b</td><td>Less cost of goods sold . . . . .</td><td style="width: 15%; text-align: right;">7b</td><td></td></tr> <tr><td>c</td><td>Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .</td><td style="width: 15%; text-align: right;">7c</td><td></td></tr> <tr><td>8</td><td>Other revenue (describe in Schedule O) . . . . .</td><td style="width: 15%; text-align: right;">8</td><td></td></tr> <tr><td>9</td><td><b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►</td><td style="width: 15%; text-align: right;">9</td><td>81,633</td></tr> </table>	1	Contributions, gifts, grants, and similar amounts received . . . . .	1		2	Program service revenue including government fees and contracts . . . . .	2	80,235	3	Membership dues and assessments . . . . .	3	720	4	Investment income . . . . .	4	678	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	81,633	Expenses	
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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
22 Cash, savings, and investments	148,823	22 161,285
23 Land and buildings	23	
24 Other assets (describe in Schedule O)	7,878	24 7,693
25 Total assets	156,701	25 168,978
26 Total liabilities (describe in Schedule O)	26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	156,701	27 168,978

**Part III Statement of Program Service Accomplishments** (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?

PROMOTION OF KNOWLEDGEABLE TREE CARE

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

28

See Additional Data Table

(Grants \$ )

If this amount includes foreign grants, check here ▶ 

28a

29 See Additional Data Table

(Grants \$ )

If this amount includes foreign grants, check here ▶ 

29a

30

(Grants \$ )

If this amount includes foreign grants, check here ▶ 

30a

31 Other program services (describe in Schedule O)

If this amount includes foreign grants, check here ▶ 

(Grants \$ )

If this amount includes foreign grants, check here ▶ 

31a

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

▶ 32

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)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
JARED DORAN PRESIDENT	000 00	0		
BRET CLEVELEND VICE PRESIDE	000 00	0		
CHARLES LONG SEC /TREAS	000 00	0		
SARAH CROWDER DIRECTOR	000 00	0		
CHAD GILLIAND DIRECTOR	000 00	0		
DONNY BEISNER DIRECTOR	000 00	0		
JARED LIND DIRECTOR	000 00	0		
TROY BROWN DIRECTOR	000 00	0		
SKYLER DELMOTT DIRECTOR	000 00	0		
JESSE KIRK DIRECOTR	000 00	0		
TIM McDONNELL EX-OFFICIO	000 00	0		
J DAVID MATTOX EX-OFFICIO	000 00	0		

**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. . . . .

**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

**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 change on Schedule O (see instructions)

**35a** 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)?

**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

**c** 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

**36** Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N

**37a** Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a**

**b** Did the organization file **Form 1120-POL** for this year?

**38a** Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?

**b** If "Yes," complete Schedule L, Part II and enter the total amount involved

**39** Section 501(c)(7) organizations Enter

**a** Initiation fees and capital contributions included on line 9

**b** Gross receipts, included on line 9, for public use of club facilities

**40a** Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under

section 4911 ► \_\_\_\_\_, section 4912 ► \_\_\_\_\_, section 4955 ► \_\_\_\_\_

**b** Section 501(c)(3), 501(c)(4), and 501(c)(29) 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

**c** Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► \_\_\_\_\_

**d** Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► \_\_\_\_\_

**e** All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T

**41** List the states with which a copy of this return is filed ► \_\_\_\_\_

**42a** The organization's books are in care of ► CHARLES LONG Telephone no ► (785) 499-6670

Located at ► 4703 K-177 HWY ALTA VISTA, KS ZIP + 4 ► 66834

**b** At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

If "Yes," enter the name of the foreign country ► \_\_\_\_\_

See the instructions for exceptions and filing requirements for **FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)**

**c** At any time during the calendar year, did the organization maintain an office outside the U.S.?

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 ►  and enter the amount of tax-exempt interest received or accrued during the tax year ► **43**

**44a** Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

**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

**c** Did the organization receive any payments for indoor tanning services during the year?

**d** If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

**45a** Did the organization have a controlled entity within the meaning of section 512(b)(13)?

**45b** 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)

	Yes	No
<b>33</b>		No
<b>34</b>		No
<b>35a</b>		No
<b>35b</b>		
<b>35c</b>		No
<b>36</b>		No
<b>37b</b>		No
<b>38a</b>		No
<b>40b</b>		
<b>40e</b>		No
<b>42b</b>		No
<b>42c</b>		No
<b>43</b>		
<b>44a</b>		No
<b>44b</b>		No
<b>44c</b>		No
<b>44d</b>		
<b>45a</b>		No
<b>45b</b>		No

	Yes	No
46 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 . . . . .	46	No

**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
47 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 . . . . .	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	48	
49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	49a	
b If "Yes," was the related organization a section 527 organization? . . . . .	49b	
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None" . . . . .		

(a) Name and title of each employee	(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

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 business address of each independent contractor	(b) Type of service	(c) Compensation

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 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 CHARLES LONG SEC /TREAS Type or print name and title	2018-05-01 Date
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name ROGER A SINK	Preparer's signature	Date 2018-05-01	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01077210
	Firm's name ► SINK GORDON & ASSOCIATES LLP	Firm's EIN ► 48-0787299			
	Firm's address ► 727 POYNTZ AVE STE 601 MANHATTAN, KS 66502	Phone no (785) 537-0190			

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

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 48-6122525  
**Name:** KANSAS ARBORISTS ASSOCIATION

### Form 990EZ, Part III - Statement of Program Service Accomplishments

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; optional for others.)
<p><b>28</b> TO EDUCATE THE PUBLIC AS WELL AS MEMBER ARBORISTS ON PRINCIPLES AND PRACTICES OF PROPER CARE OF TREES (Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	<p><b>28a</b></p>

# Form 990EZ, Part III - Statement of Program Service Accomplishments

<p><b>Expenses</b> <b>(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b></p> <p><b>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.</b></p>	
<p><b>29 PROMOTION OF KNOWLEDGEABLE TREE CARE</b> (Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . ➤ <input type="checkbox"/></p>	<p><b>29a</b></p>

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

Department of the Treasury

~~Internal Revenue Service~~

Name of the organization

KANSAS ARBORISTS ASSOCIATION

**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.
- ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2017****Open to Public  
Inspection****Employer identification number**

48-6122525

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I	SCHOLARSHIPS ISSUED (3) 3000

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 10	CASH CONTRIBUTION 6,000

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES CONFERENCE EXPENSE 21,906 CONFERENCE SPEAKER 3,267 ATC - INSTRUCTOR 2,600 ATC - SUPPLIES 5,372 FIELD DAY - SPEAKER 3,138 FIELD DAY - SUPPLIES 2,467 INSURANCE 373 MISCELLANEOUS 1,555 EXECUTIVE SECRETARY 11,350 TAXES 1,065 ARB SUPPLIES 4,597 WEB SITE EXPENSES 1,771 UTILITIES 350 FLOWER SHOW EXPENSE 380 FIELD DAY - FOOD 2,442 DONATIONS 500 TRADE MARK FEE 40 NON-INVESTMENT DEPRECIATION 183 TOTAL 63,356

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24	INVENTORIES FOR SALE OR USE 2,235 2,235 EQUIPMENT 9,217 9,217 LESS ACCUMULATED DEPRECIATION 3,574 3,759 TOTAL 7,878 7,693

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART III, LINE 31	PROMOTION OF KNOWLEDGEABLE TREE CARE