

Form **990EZ**

 Department of the
 Treasury
 Internal Revenue Service

990EZ

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)

► Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150

2018

**Open to
Public
Inspection**

A For the 2018 calendar year, or tax year beginning 07-01-2018 , and ending 06-30-2019

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization NEBRASKA ARBORISTS ASSOCIATION		D Employer identification number 47-0592594
	% ADVANCED ASSOCIATION MGMT L		E Telephone number (402) 761-2216
	Number and street (or P O box, if mail is not delivered to street address) 521 FIRST STREET	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code MILFORD, NE 68405		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: ► WWW.NEARBORISTS.ORG

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. ▶ \$95,696

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		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1		18	Excess or (deficit) for the year (Subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2	63,373	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)
3	Membership dues and assessments	3	20,185	20	Other changes in net assets or fund balances (explain in Schedule O)
4	Investment income	4	2,148	21	Net assets or fund balances at end of year Combine lines 18 through 20
5a	Gross amount from sale of assets other than inventory	5a	3,238		
b	Less cost or other basis and sales expenses	5b	1,025		
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	2,213		
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	5,247		
c	Less direct expenses from gaming and fundraising events	6c	0		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	5,247		
7a	Gross sales of inventory, less returns and allowances	7a			
b	Less cost of goods sold	7b	0		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0		
8	Other revenue (describe in Schedule O)	8	1,505		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	94,671		
10	Grants and similar amounts paid (list in Schedule O)	10	5,075		
11	Benefits paid to or for members	11			
12	Salaries, other compensation, and employee benefits	12	48,731		
13	Professional fees and other payments to independent contractors	13	2,261		
14	Occupancy, rent, utilities, and maintenance	14	1,020		
15	Printing, publications, postage, and shipping	15	494		
16	Other expenses (describe in Schedule O)	16	33,805		
17	Total expenses. Add lines 10 through 16 ▶	17	91,386		
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3,285		
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	109,955		
20	Other changes in net assets or fund balances (explain in Schedule O)	20	301		
21	Net assets or fund balances at end of year Combine lines 18 through 20	21	113,541		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form **990-EZ** (2018)

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	124,419	22	128,731
23 Land and buildings	0	23	0
24 Other assets (describe in Schedule O)	1,840	24	2,804
25 Total assets	126,259	25	131,535
26 Total liabilities (describe in Schedule O).	16,304	26	17,994
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	109,955	27	113,541

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?
TO PROMOTE THE ADVANCEMENT OF ARBORCULTURE

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)

(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
Samantha Steward	4 0	0	0	0
SECRETARY				
JEREL CONVERSE	3 0	0	0	0
TREASURER				
KEVIN POPKEN	5 0	0	0	0
PRESIDENT				
PHIL PIERCE	0 5	0	0	0
NAA BOARD ADVISOR				
STACY HUGHES	0 5	0	0	0
NAA BOARD ADVISOR				
KATHI SCHILDT	28 0	48,731	0	0
NAA EXECUTIVE DIRECTOR				
JEFF GREWE	2 0	0	0	0
president-elect				
JEFF MELIES	0 5	0	0	0
DIRECTOR				
JENNIFER MORRIS	0 5	0	0	0
DIRECTOR				
Dustin Nelson	0 5	0	0	0
Director				

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
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	No
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)	34	No
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)?	35a Yes	
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 Yes	
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	35c	No
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 	36	No
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?	37b	No
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?	38a	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
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	40b	
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	40e	No
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ <u>ADVANCED ASSOCIATION MGMT LLC</u> Telephone no ▶ <u>(402) 761-2216</u> Located at ▶ <u>521 FIRST STREET MILFORD, NE</u> ZIP + 4 ▶ <u>68405</u>		
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)	42b	No
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 ▶	42c	No
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	44a	No
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	44b	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
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)	45b	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

Yes

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

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

Yes

No

48

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

48

Yes

No

49a

Did the organization make any transfers to an exempt non-charitable related organization?

49a

Yes

No

b

If "Yes," was the related organization a section 527 organization?

49b

Yes

No

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.

Sign Here

Signature of officer
KATHI SCHILDT Executive Director
Type or print name and title

2019-11-07
Date

Paid Preparer Use Only

Print/Type preparer's name Milton A Willnerd	Preparer's signature	Date	Check ☐ if self-employed	PTIN P00862414
Firm's name Willnerd & Associates LLC			Firm's EIN	
Firm's address 3200 Pine Lake Road Suite A Lincoln, NE 68516			Phone no (402) 421-1811	

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

Additional Data

Software ID:
Software Version:
EIN: 47-0592594
Name: NEBRASKA 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.)	
28 CONTINUING EDUCATION OF MEMBERS THROUGH CONFERENCES, WORKSHOPS, AND SEMINARS TO MAINTAIN THE INTEGRITY OF THE PROFESSION OF ARBORISTS (Grants \$) If this amount includes foreign grants, check here . . . ☐		28a	

Form 990EZ, Part III - Statement of Program Service Accomplishments	
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29 CERTIFICATION OF MEMBER ARBORISTS TO INSURE QUALITY CONTROL OVER THE PROFESSION OF ARBORISTS (Grants \$) If this amount includes foreign grants, check here . . . ☐	29a

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

NEBRASKA 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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Employer identification number

47-0592594

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part V, Personal Benefit Contracts	THE ORGANIZATION DID NOT RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT THE ORGANIZATION ALSO DID NOT PAY ANY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990EZ PART I LINE 8	Description ADVERTISING INCOME Amount 1505

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990EZ PART I LINE 10	DONEES NAME Various Recipients DONEES ADDRESS Various Nebraska cities, NE 68516 RELATIONSH IP none PURPOSE OF PAYMENT scholarships to attend program services provided AMOUNT 5075

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990EZ PART I LINE 16	Description BOARD OF DIRECTORS Amount 988

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990EZ PART I LINE 16	Description CREDIT CARD EXPENSES Amount 1951

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990EZ PART I LINE 16	Description COMMUNICATION EXPENSES Amount 12859

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990EZ PART I LINE 16	Description INSURANCE Amount 1392

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990EZ PART I LINE 16	Description MEMBER SERVICES Amount 118

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990EZ PART I LINE 16	Description USE TAXES Amount 142

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990EZ PART I LINE 20	Description UNREALIZED GAIN ON INVESTMENTS Amount 301