

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)

2001

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 2001 calendar year, or tax year period beginning and ending

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

C Name of organization
INTERNATIONAL SOCIETY OF ARBORICULTURE RESEARCH TRUST
 Number and street (or P O box if mail is not delivered to street address) Room/suite
P.O. BOX 3129
 City or town, state or country, and ZIP + 4
CHAMPAIGN, IL 61826-3129

D Employer identification number
37-1018692

E Telephone number
217 355-9411

F Accounting method: Cash Accrual
 Other (specify) _____

G Web site _____

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates _____
H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit GEN _____

J Organization type (check only one) 501(c) (3) (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **1,497,283.**

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Direct public support	1a	804,030.	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ 804,030. noncash \$ _____)	1d	804,030.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4	8,094.	
	5	Dividends and interest from securities	5		
	6a	Gross rents	6a		
	b	Less rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe _____)	7			
8	a	Gross amount from sale of assets other than inventory	(A) Securities	(B) Other	
	b	Less cost or other basis and sales expenses	8a		
	c	Gain or (loss) (attach schedule)	8b		
	d	Net gain or (loss) (combine lines 8a and 8b)	8c		
9	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	685,159.	
	b	Less direct expenses other than fundraising expenses	9b	357,364.	
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	327,795.	
				SEE STATEMENT 1	
10	a	Gross sales of inventory, less returns and allowances	10a		
	b	Less cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,139,919.		
Expenses	13	Program services (from line 44, column (B))	13	178,982.	
	14	Management and general (from line 44, column (C))	14	173,578.	
	15	Fundraising (from line 44, column (D))	15		
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 16 and 44, column (A))	17	352,560.	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	787,359.	
	19	Net assets or fund balances at beginning of year (from line 73 column (A))	19	568,141.	
	20	Other changes in net assets or fund balances (attach explanation)	20	0.	
	21	Net assets or fund balances at end of year (combine lines 18, 19 and 20)	21	1,355,500.	

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**INTERNATIONAL SOCIETY OF ARBORICULTURE
RESEARCH TRUST**

Form 990 (2001)

37-1018692

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) cash \$ 178,982 • noncash \$	178,982.	178,982.	STATEMENT 3	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	0.	0.	0.	0.
26	Other salaries and wages	67,019.		67,019.	
27	Pension plan contributions				
28	Other employee benefits	3,456.		3,456.	
29	Payroll taxes	5,314.		5,314.	
30	Professional fundraising fees				
31	Accounting fees	3,650.		3,650.	
32	Legal fees	4,157.		4,157.	
33	Supplies	465.		465.	
34	Telephone	776.		776.	
35	Postage and shipping	7,854.		7,854.	
36	Occupancy				
37	Equipment rental and maintenance				
38	Printing and publications	1,418.		1,418.	
39	Travel	10,523.		10,523.	
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc (attach schedule)				
43	Other expenses not covered above (itemize)				
a					
b					
c					
d					
e	SEE STATEMENT 2	68,946.		68,946.	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	352,560.	178,982.	173,578.	0.

Joint Costs Check if you are following SOP 98-2
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? <input type="checkbox"/>	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts, but optional for others)
SUPPORT PROFESSIONAL ARBORISTS	
a RESEARCH SUPPORT - PROVIDE RESEARCH GRANTS TO INDIVIDUALS AND ORGANIZATIONS PERFORMING TREE-RELATED RESEARCH WHICH IS THE TRUST'S PURPOSE.	
(Grants and allocations \$ _____)	178,982.
b	
(Grants and allocations \$ _____)	
c	
(Grants and allocations \$ _____)	
d	
(Grants and allocations \$ _____)	
e Other program services (attach schedule)	(Grants and allocations \$ _____)
f Total of Program Service Expenses (should equal line 44, column (B) Program services)	178,982.

Part IV Balance Sheets

Note Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	161,189.	45	369,779.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	47a		
	b Less allowance for doubtful accounts	47b	47c	
	48 a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities STMT 4 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	386,912.	54	986,215.
	55 a Investments - land, buildings, and equipment basis	55a		
	b Less accumulated depreciation	55b	55c	
56 Investments - other		56		
57 a Land, buildings, and equipment basis	57a			
b Less accumulated depreciation	57b	57c		
58 Other assets (describe <input type="checkbox"/> SEE STATEMENT 5)	20,040.	58	0.	
59 Total assets (add lines 45 through 58) (must equal line 74)	568,141.	59	1,355,994.	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe <input type="checkbox"/> SEE STATEMENT 6)		65	494.
66 Total liabilities (add lines 60 through 65)	0.	66	494.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds	316,379.	70	316,379.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71	0.
	72 Retained earnings, endowment, accumulated income or other funds	251,762.	72	1,039,121.
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	568,141.	73	1,355,500.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	568,141.	74	1,355,994.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**INTERNATIONAL SOCIETY OF ARBORICULTURE
RESEARCH TRUST**

Form 990 (2001)

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Part VI Other Information

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	X	
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures. See line 81 instructions. 81a 0.		
b	Did the organization file Form 1120-POL for this year?		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) 82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A		
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? N/A		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year N/A		
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f? N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A		
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations Enter a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 0. , section 4912 0. , section 4955 0.		
b	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 become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization 0.		
90 a	List the states with which a copy of this return is filed ILLINOIS		
b	Number of employees employed in the pay period that includes March 12, 2001 90b 2		
91	The books are in care of JOHN GEISSAL Telephone no 217 355-9411		
	Located at 1400 WEST ANTHONY DRIVE, CHAMPAIGN IL ZIP + 4 61821		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here 92 N/A and enter the amount of tax-exempt interest received or accrued during the tax year		

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	8,094.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					327,795.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D) and (E))		0.		8,094.	327,795.
105 Total (add line 104, columns (B), (D), and (E))					335,889.

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
101	FUND RAISING EVENTS USED TO SUPPORT PROGRAMS FOR THE ORGANIZATION'S EXEMPT PURPOSE

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note. If "Yes" to (a) or (b), file Form 990 and Form 1099 (see instructions)

accompanying schedules and statements and to the best of my knowledge and belief it is true and correct to the best of my knowledge and belief

Date 3/9/02 Kenneth A. OTTMAN, Vice President
Type or print name and title

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

2001

Department of the Treasury
Internal Revenue Service

Supplementary Information--(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization **INTERNATIONAL SOCIETY OF ARBORICULTURE
RESEARCH TRUST**

Employer identification number
37 1018692

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

Total number of other employees paid over \$50,000	▶ 0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services	▶ 0	

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2a Sale, exchange, or leasing of property?		X
2b Lending of money or other extension of credit?		X
2c Furnishing of goods, services, or facilities?		X
2d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
2e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans etc ? (See Note below)	X	
4 Do you have a section 403(b) annuity plan for your employees?		X

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state **▶** _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
- 12 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 charitable, etc , 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) (Also complete the Support Schedule in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

INTERNATIONAL SOCIETY OF ARBORICULTURE

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	235,270.	145,942.	314,133.	444,747.	1,140,092.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	7,414.	11,861.	13,846.	22,732.	55,853.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	242,684.	157,803.	327,979.	467,479.	1,195,945.
24 Line 23 minus line 17	242,684.	157,803.	327,979.	467,479.	1,195,945.
25 Enter 1% of line 23	2,427.	1,578.	3,280.	4,675.	

26 Organizations described on lines 10 or 11

a Enter 2% of amount in column (e) line 24 ▶ 26a 23,919.

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶ 26b 283,128.

c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶ 26c 1,195,945.

d Add: Amounts from column (e) for lines 18 55,853. 19
 22 26b 283,128. ▶ 26d 338,981.

e Public support (line 26c minus line 26d total) ▶ 26e 856,964.

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ 26f 71.6558%

27 Organizations described on line 12

a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A

(2000)	(1999)	(1998)	(1997)
--------	--------	--------	--------

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A

(2000)	(1999)	(1998)	(1997)
--------	--------	--------	--------

c Add: Amounts from column (e) for lines 15 16
 17 20 21 ▶ 27c N/A

d Add: Line 27a total and line 27b total ▶ 27d N/A

e Public support (line 27c total minus line 27d total) ▶ 27e N/A

f Total support for section 509(a)(2) test. Enter amount on line 23, column (e) ▶ 27f N/A

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ 27g N/A %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ 27h N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, prepare a list for your records to show for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15. NONE

INTERNATIONAL SOCIETY OF ARBORICULTURE

Part V Private School Questionnaire (See page 7 of the instructions)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
<hr/>			
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)	32d	
<hr/>			
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)	33h	
<hr/>			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587 covering racial nondiscrimination? If "No," attach an explanation	35	

INTERNATIONAL SOCIETY OF ARBORICULTURE

Schedule A (Form 990 or 990-EZ) 2001 RESEARCH TRUST

37-1018692 Page 5

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table -	41	
If the amount on line 40 is - The lobbying nontaxable amount is -			
Not over \$500,000 20% of the amount on line 40			
Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000			
Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000			
Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000			
Over \$17,000,000 \$1,000,000			
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h)			0.
If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities			

Schedule H. Organizations Providing Scholarship Benefits, Student Aid, etc., to Individuals

- 1a** Describe the nature and the amount of the scholarship benefit, student aid, etc., including the terms and conditions governing its use, whether a gift or a loan, and how the availability of the scholarship is publicized. If the organization has established or will establish several categories of scholarship benefits, identify each kind of benefit and explain how the organization determines the recipients for each category. Attach a sample copy of any application the organization requires individuals to complete to be considered for scholarship grants, loans, or similar benefits. (Private foundations that make grants for travel, study, or other similar purposes are required to obtain advance approval of scholarship procedures. See Regulations sections 43.4945-4(c) and (d).)
- THE ROBERT FELIX MEMORIAL SCHOLARSHIP IS NON-REPEATING AND CAN BE APPLIED FOR ANNUALLY. THE SCHOLARSHIP RECIPIENTS SHOULD BE PURSUING A CAREER IN COMMERCIAL ARBORICULTURE. THE SCHOLARSHIP AMOUNTS WILL BE \$4,000 EACH AND WILL BE AWARDED TO UNDERGRADUATE AND TECHNICAL COLLEGE STUDENTS. THE SCHOLARSHIPS WILL BE ANNOUNCED AT THE TREE CARE INDUSTRY EXPO AND AWARDED ONE HALF IN EACH SEMESTER OF THE SCHOOL YEAR.
- b** If you want this application considered as a request for approval of grant procedures in the event we determine that the organization is a private foundation, check here
- c** If you checked the box in 1b above, check the box(es) for which you wish to organization to be considered

4945(g)(1) 4945(g)(2) 4945(g)(3)

- 2** What limitations or restrictions are there on the class of individuals who are eligible recipients? Specifically explain whether there are, or will be, any restrictions or limitations in the selection procedures based upon race or the employment status of the prospective recipient or any relative of the prospective recipient. Also indicate the approximate number of eligible individuals.
- THE ARE NO RESTRICTIONS OR LIMITATIONS BASED UPON RACE OR EMPLOYMENT STATUS. RECIPIENTS MUST BE A STUDENT MEMBER OF THE NATIONAL ARBORIST ASSOCIATION OR STUDENT SOCIETY OF ARBORICULTURE AND HAVE A REFERRAL FROM THEIR SCHOOL ADVISOR, MINIMUM GPA OF 3.0, ENTERING THE SECOND YEAR OF A 2 YEAR PROGRAM OR THIRD OR FOURTH YEAR OF A 4 YEAR PROGRAM, TWO LETTERS OF RECOMMENDATION, LETTER OF INTENT FROM APPLICANT, AND A COMPLETED APPLICATION FORM.
- 3** Indicate the number of grants the organization anticipates making annually 3
- 4** If the organization bases its selections in any way on the employment status of the applicant or any relative of the applicant, indicate whether there is or has been any direct or indirect relationship between the members of the selection committee and the employer. Also indicate whether relatives of the members of the selection committee are possible recipients or have been recipients.
- APPLICANTS ARE NOT SELECTED ON EMPLOYMENT STATUS OR ANY RELATIVES EMPLOYMENT STATUS.

- 5** Describe any procedures the organization has for supervising grants (such as obtaining reports or transcripts) that it awards and any procedures it has for taking action if the terms of the grant are violated.
- THE FOLLOWING CRITERIA MUST BE MET:
 TRASCRIPTS RECEIVED WITH A MINIMUM GPA OF 3.0
 TWO LETTERS OF RECOMMENDATION
 SCHOOL ADVISOR REFERRAL
 STUDENT MEMBERSHIP VERIFIED THROUGH MEMBERSHIP DATABASE

For more information, see back of Schedule H

FORM 990	SPECIAL EVENTS AND ACTIVITIES				STATEMENT	1
DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME	
GOLF OUTING	42,500.		42,500.	16,772.	25,728.	
AUCTION	183,087.		183,087.	108,147.	74,940.	
TOUR DES TREES	412,952.		412,952.	187,110.	225,842.	
TAILGATE	15,515.		15,515.	15,026.	489.	
TRETURES	25,175.		25,175.	30,309.	<5,134.>	
TREE DYNAMICS	5,930.		5,930.		5,930.	
TO FM 990, PART I, LINE 9	685,159.		685,159.	357,364.	327,795.	

FORM 990	OTHER EXPENSES			STATEMENT	2
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
25TH ANNIVERSARY	1,000.		1,000.		
ADMINISTRATION	10,767.		10,767.		
BANK SERVICE CHARGES	2,482.		2,482.		
COMMITTEES	6,143.		6,143.		
CONTRACT LABOR	250.		250.		
DIRECT MAIL	3,786.		3,786.		
INSURANCE	382.		382.		
LIASONS	7,614.		7,614.		
MISCELLANEOUS	336.		336.		
PLANNED GIVING	2,825.		2,825.		
BOARD	13,998.		13,998.		
COMPUTER	6,883.		6,883.		
SCHOLARSHIPS	12,000.		12,000.		
DUES & SUBSCRIPTIONS	480.		480.		
TOTAL TO FM 990, LN 43	68,946.		68,946.		

FORM 990	CASH GRANTS AND ALLOCATIONS	STATEMENT	3
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CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
HYLAND JOHNS			NONE	66,849.
DULING			NONE	72,753.
RESEARCH ASSESSMENT			NONE	39,380.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				178,982.

FORM 990	NON-GOVERNMENT SECURITIES	STATEMENT	4
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DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
MUTUAL FUND PORTFOLIO			986,215.		986,215.
TO FM 990, LN 54 COL B			986,215.		986,215.

FORM 990	OTHER ASSETS	STATEMENT	5
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DESCRIPTION	AMOUNT
DUE FROM INT'L SOC OF ARBORICULTURE	0.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	0.

FORM 990	OTHER LIABILITIES	STATEMENT	6
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DESCRIPTION	AMOUNT
DUE TO INTERNATIONAL SOCIETY OF ARBORICULTURE	494.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	494.

FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,
TRUSTEES AND KEY EMPLOYEES

STATEMENT 7

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN EXPENSE CONTRIB ACCOUNT
JOHN GOODFELLOW 7710 1296TH AVE NE REDMOND, WA 98053-4710	PART	0.	0. 0.
BAILEY HUDSON 1032 E. ORANGE STREET SANTA MARIA, CA 93454	PART	0.	0. 0.
GEOFFREY KEMPTER 708 BLAIR MILL ROAD WILLOW GROVE, PA 19090	PART	0.	0. 0.
DONALD H. MARX 775 EDDINGS POINT ROAD FROGMORE SC 29920	VICE-CHAIR PART	0.	0. 0.
GORDON OBER 1009 E. MENNONITE ROAD AURORA, OH 44202	PART	0.	0. 0.
KEN OTTMAN 2769 N. 73RD ST. MILWAUKEE, WI 53210	SECOND VICE-CHAIR PART	0.	0. 0.
GARY WATSON 4100 ILLINOIS ROUTE 53 LISLE, IL 60532	PART	0.	0. 0.
ALLAN WEST PO BOX 130 OJAI, CA 93024	CHAIR PART	0.	0. 0.
CINDY ZIMAR 7519 ALBEMARLE DR. MANASSAS, VA 22111	PART	0.	0. 0.
ANDREW FELIX 6 SPRINGBROOK ROAD FOXBORO, MA 02035	PART	0.	0. 0.
TIMOTHY J. HARRIS 815 W. COLLEGE AVE. WAUKESHA, WI 53186	PART	0.	0. 0.

PAMELA K HENDRICKSEN 2371 S. FOSTER AVE. WHEELING, IL 60090	PART	0.	0.	0.
DOUGLAS R HUNT 706 MARTINSVILLE ROAD LIBERTY CORNER, NJ 07938	PART	0.	0.	0.
JOHN R LLOYD PO BOX 11016 BLACKSBURG, VA 24062-1016	PART	0.	0.	0.
ROGER D MELLICK 30 CHERRY ST. LEBANON, NJ 08833	PART	0.	0.	0.
JERRY MOREY 6750 MILLBROOK ROAD REMUS, MI 49340	PART	0.	0.	0.
RANDY J OWEN 225 N. LAKE GEORGE RD. ATTICA, MI 48412	PART	0.	0.	0.
ERIC B PROPER 14919 ARNOLD DRIVE, BOX I TOWNVILLE, PA 16360	PART	0.	0.	0.
BERNARD E SPIGT 9521 KIRKFIELD RD. BURKE, VA 22015-1725	PART	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		<u>0.</u>	<u>0.</u>	<u>0.</u>

FOOTNOTES

STATEMENT 8

SCHEDULE A PG2, QUESTION 3, - SEE EXPLANATION ON SCHEDULE H.