

Mail to:

Pennsylvania Department of State
Bureau of Corporations and Charitable Organizations
207 North Office Building
Harrisburg, PA 17120

See www.dos.pa.gov/charities for more information

Charitable Organization Registration Statement

BCO-10 (rev. 8/2017)

Fee: See instructions

Read all instructions prior to completing form.

Certificate number: 978

(N/A if initial registration)

Fiscal year ended: 01/31/2021

MM DD YYYY

FEIN: 23-1417540

If this is a voluntary registration, check and complete the applicable box(es). For a registration to be voluntary, at least one of the following must apply:

☐ Organization is exempt from registration because

☐ Organization does not solicit contributions in Pennsylvania

1. Legal name of organization: THE JOHN J. TYLER ARBORETUM

☐ Check if name change and give previous name _____

2. All other names used to solicit contributions: _____

3. Contact person: MANDY SANTIAGO

Contact's E-mail: MSANTIAGO@TYLERARBORETUM.ORG

4. Physical address of organization:

Mailing address: (If different than physical)

515 PAINTER ROAD

MEDIA

PA 19063-4424

County: DELAWARE

Phone number: 610-566-9134

800 number: _____

Fax number: _____

Email (if different than Contact's email): _____

Website: WWW.TYLERARBORETUM.ORG

5. Type of organization (e.g. non-profit corporation, unincorporated association, etc.):

NON-PROFIT CORPORATION

Where established: PENNSYLVANIA

Date established:* 09/08/1933

*Initial registrants must submit copies of organizational documents such as charter, articles of incorporation, constitution or other organizational instrument and by-laws.

THE JOHN J. TYLER ARBORETUM

6. Name and addresses of all offices, chapters, branches, auxiliaries, affiliates or other subordinate units located in Pennsylvania, which share in the contributions or other revenue raised in the Commonwealth: (Attach a separate sheet if necessary)

MAIN LOCATION

515 PAINTER ROAD, MEDIA, PA 19063-4424

610-566-9134

7. Short form registration applicability - Specified types of charitable organizations described in §162.7(a) of the Act may file a short form registration, which permits the organization to register without filing a financial report. Check the section that describes the organization. If the organization does not meet any of the criteria below for short form registration, check "Not Applicable":

- ☐ §162.7(a)(1) - Persons or organizations which solicit contributions for the relief of a specific individual, when all of the contributions collected are turned over to the named beneficiary for his/her use without any deductions and provided that all contributions collected shall be held in trust
- ☐ §162.7(a)(2) - Organizations which only solicit within the membership of the organization by other members of the organization. The term "membership" shall not include those persons who are granted a membership solely upon making a contribution as the result of solicitation. "Member" means a person having membership in a nonprofit corporation, or other organization, in accordance with the provisions of its articles of incorporation, bylaws or other instruments creating its form and organization and having bona fide rights and privileges in the organization such as the right to vote, to elect officers and directors, to hold office or position as ordinarily conferred on members of such organizations.
- ☐ §162.7(a)(3) - Organizations which receive gross contributions of no more than \$25,000 per fiscal year whose fundraising activities are carried on only by volunteers, members, officers or permanent employees and only permanent employees are compensated for those fundraising activities
- ☐ §162.7(a)(4) - Veterans organizations chartered under Federal law, organizations of volunteer firemen, ambulance associations, rescue squad associations and their auxiliaries or affiliates, which are not exempt from registration, did not receive gross contributions in excess of \$100,000 and did not use a professional solicitor.
- ☒ Not Applicable

Charitable organizations which check boxes §162.7(a)(1) - §162.7(a)(4) are not required to file a financial report with this registration. If "Not Applicable" is checked, the charitable organization must submit financial reports which are audited, reviewed, compiled or internally prepared. See Instructions.

Items 8 and 9 are required to be completed by initial registrants only

8. Date organization first solicited contributions from Pennsylvania residents: _____
MM DD YYYY
- Other _____
9. If organization solicited Pennsylvania residents and received gross* contributions totaling more than \$25,000 in any given fiscal year, provide the date the organization first received contributions totaling more than \$25,000. _____
MM DD YYYY
- Other _____

*Includes contributions received both within and outside Pennsylvania before any deductions or expenses.

THE JOHN J. TYLER ARBORETUM

10. Has the organization been granted IRS tax-exempt status? ☒ Yes ☐ No

A. If "Yes," under which IRS code section: 501(C)(3) and attach a copy of the IRS exemption letter if not previously submitted.

- B. Has the organization's tax-exempt status ever been denied, revoked or modified? ☐ Yes ☒ No
(If "Yes," attach a copy of the denial, revocation or modification and subsequent reinstatement, if any, and if not previously submitted.)

11. Was the organization required to file any type of IRS 990 return, including 990, 990EZ, 990PF or 990N and applicable schedules, for its most recently completed fiscal year? ☒ Yes ☐ No

(If "Yes," attach a copy of the most recently filed 990, 990EZ, 990PF or 990N and include all schedules. If "No," attach an explanation of why the organization is exempt from filing an IRS 990 return. An organization that is not required to file an IRS 990 return or an organization that files a 990N, 990EZ or 990PF, must file a Pennsylvania public disclosure form (BCO-23).)

12. Manner in which contributions are solicited (e.g. direct mail, telephone, internet, etc.):

DIRECT MAIL, INTERNET AND EMAIL, IN-PERSON, ANNUAL FUND-RAISING EVENT, AND GRANT APPLICATIONS.

13. A clear description of the specific programs for which contributions are used or will be used, and a statement describing whether such programs are planned or in existence.

TO OPERATE AND MAINTAIN THE ARBORETUM AND HISTORICAL BUILDINGS ON THE PROPERTY FOR THE ENJOYMENT OF THE GENERAL PUBLIC, TO PROVIDE WORKSHOPS, CLASSES AND TOURS FOR CHILDREN AND ADULTS, AS WELL AS SCHOOL GROUPS, SCOUT GROUPS, AND CLUBS TO EDUCATE THE PUBLIC ABOUT OUR NATURAL WORLD AND HOW TO CARE FOR IT. THESE PROGRAMS ARE ALREADY IN EXISTENCE.

14. Is the organization registered to solicit contributions in any other state or municipality?

☐ Yes ☒ No (If "Yes," list all states and municipalities. Attach a separate sheet if necessary.)

15. Is any person compensated, or does the organization intend to compensate any person, who solicits contributions in Pennsylvania, including, but not limited to, employees of the organization and professional solicitors? (Do not check "Yes" if the organization only uses or intends to only use a professional fundraising counsel.) ☒ Yes ☐ No

If "Yes," give the date the person or entity started or will start soliciting contributions from Pennsylvania residents: 09/08/1933

Month Day Year

16. Names, addresses, and telephone numbers of all professional solicitors the organization uses or intends to use to solicit contributions from Pennsylvania residents. For each entry, include the beginning and ending dates of all contracts and dates Pennsylvania residents were first solicited, or will be solicited: (Attach a separate sheet if necessary)

SEE STATEMENT 1

THE JOHN J. TYLER ARBORETUM

17. Names, addresses, and telephone numbers of all professional fundraising counsel the organization uses or intends to use to provide services with respect to the solicitation of contributions from Pennsylvania residents. For each entry, include the beginning and ending dates of all contracts and dates services began, or will begin, with respect to soliciting contributions from Pennsylvania residents: (Attach a separate sheet if necessary)

SEE STATEMENT 2

18. Names, addresses, and telephone numbers of any commercial coventurers under contract with the organization: (Attach a separate sheet if necessary)

N/A

19. If the registering charity is a parent organization located in Pennsylvania, does the organization elect to file a combined registration covering all of its Pennsylvania affiliates?

(See note "Affiliate and Parent Organization") ☐ Yes ☐ No ☒ Not Applicable

If "Yes," give all names and certificate numbers of the affiliate organizations:

(Each affiliate whose parent organization files an IRS 990 group return must submit a copy of the parent organization's 990 group return and file a public disclosure form (BCO-23) for each affiliate.)

20. Is the registering charity a Pennsylvania affiliate of a parent organization, which elected to file a combined registration on the registering charity's behalf? (See note "Affiliate and Parent Organization")

☐ Yes ☐ No ☒ Not Applicable

If "Yes," provide the name and, if available, certificate number of the parent organization.

(Each affiliate whose parent organization files an IRS 990 group return must submit a copy of the parent organization's 990 group return and file a public disclosure form (BCO-23) for each affiliate.)

Legal name of parent organization

Pennsylvania certificate number

21. Provide the names and addresses of all officers, directors, trustees and principal salaried executive staff officers. (Attach separate sheet if necessary. A reference to the 990 or the BCO-23 is not sufficient.)

SEE STATEMENT 3

THE JOHN J. TYLER ARBORETUM**22. Names of the individuals or officers of the organization who: (Attach a separate sheet if necessary)**

A. Are in charge of solicitation activities:

MANDY SANTIAGO515 PAINTER ROAD MEDIA, PA 19063

B. Have final responsibility for the custody of contributions:

MANDY SANTIAGO515 PAINTER ROAD MEDIA, PA 19063

C. Have final responsibility for final distribution of contributions:

MANDY SANTIAGO515 PAINTER ROAD MEDIA, PA 19063

D. Are responsible for custody of financial records:

MANDY SANTIAGO515 PAINTER ROAD MEDIA, PA 19063**23. Are any officers, directors, trustees, or employees related by blood, marriage, or adoption to:**A. Any other officer, director, trustee, or employee? ☒ Yes ☐ No **SEE STATEMENT 4**B. Any officer, agent, or employee of any professional fundraising counsel or solicitor under contract with organization? ** ☐ Yes ☒ No

C. Any officers, agents or employees of any supplier or vendor providing goods or services? **

☐ Yes ☒ No

**(this includes any officer, director, trustee, or employee of the charitable organization who is also an officer, director, trustee, employee or owner of a professional fundraising counsel, professional solicitor, supplier or vendor)

If "Yes" is checked to any of the above, attach a list of related individuals including names, business, and residence addresses of related parties.

24. Has the organization or any of its present officers, directors, executive personnel or trustees ever:A. Been found to have engaged in unlawful practices in the solicitation of contributions or administration of charitable assets or been enjoined from soliciting contributions or currently has such proceedings pending in this or any other jurisdiction? ☐ Yes ☒ No

B. Had its registration or license to solicit contributions denied, suspended, or revoked by any governmental agency?

☐ Yes ☒ NoC. Entered into any legally enforceable agreement (such as a consent agreement, an assurance of voluntary compliance or discontinuance or any similar agreement) with any district attorney, Office of Attorney General, or other local or state governmental agency? ☐ Yes ☒ No

(If "Yes" is checked in response to any of the above, attach a written explanation, including the reasons for actions, and copies of all relevant documents.)

THE JOHN J. TYLER ARBORETUM

Certification - This registration statement must be signed by two different officers of the organization, one of whom shall be the chief fiscal officer or the equivalent.

I certify that the information provided in this registration, including all statements and attached documentation, is true and correct to the best of my knowledge, information and belief. I understand that the falsification of any statement or documentation made is subject to the penalties of 18 Pa.C.S. §4904 (relating to unsworn falsification to authorities) and 10 P.S. §162.17 (relating to administrative enforcement and penalties).




Signature of Chief Fiscal Officer

8-13-2021

Date

SANDRA LUTZ, TREASURER

Type or print name and title of Chief Fiscal Officer



Signature of Other Authorized Officer

8-11-2021

Date

MANDY SANTIAGO, EXECUTIVE DIRECTOR

Type or print name and title of Other Authorized Officer

Checklist for registration:

- ☒ Completed registration statement properly signed and dated.
- ☒ A copy of the IRS 990/990EZ/990PF/990N Return and required schedules, signed and dated by an authorized officer
- ☐ Public Disclosure Form BCO-23 (if required)
- ☒ Applicable Financial Statements (audited, reviewed, compiled or internally prepared)
- ☒ Registration fee and any late filing fees
- ☐ Initial Registrants Only: IRS determination letter, articles of incorporation or charter and by-laws.

See Instructions for more information on completing this form and attachments.

THE JOHN J. TYLER ARBORETUM23-1417540FORM BCO-10ALL PROFESSIONAL SOLICITORSSTATEMENT 1NAME AND ADDRESSPHONE NUMBER

N/A

CONTRACT BEGIN DATECONTRACT END DATESOLICIT DATEFORM BCO-10PROFESSIONAL FUNDRAISING COUNSELSSTATEMENT 2NAME AND ADDRESSPHONE NUMBER

N/A

CONTRACT BEGIN DATECONTRACT END DATESERVICE DATEFORM BCO-10OFFICERS, DIRECTORS, TRUSTEES AND EXECUTIVESSTATEMENT 3NAME AND ADDRESSTITLEMANDY SANTIAGO
515 PAINTER ROAD
MEDIA, PA 19063-4424

EXECUTIVE DIRECTOR

NAME AND ADDRESSTITLEHEATHER SAUNDERS
515 PAINTER ROAD
MEDIA, PA 19063-4424

PRESIDENT

NAME AND ADDRESSTITLEJOHN M. EWING
515 PAINTER ROAD
MEDIA, PA 19063-4424

VICE PRESIDENT

THE JOHN J. TYLER ARBORETUM23-1417540NAME AND ADDRESS

LAURA GUERTIN, PHD
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLE

SECRETARY

NAME AND ADDRESS

SANDRA LUTZ
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLE

TREASURER

NAME AND ADDRESS

RENA BARNETT
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLE

TRUSTEE

NAME AND ADDRESS

ERIC CHAPMAN
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLE

TRUSTEE

NAME AND ADDRESS

DAVID CHARLTON
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLE

TRUSTEE

NAME AND ADDRESS

LINDA CIAVARELLI, DPM
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLE

TRUSTEE

NAME AND ADDRESS

TRACY CLARK
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLE

TRUSTEE

NAME AND ADDRESS

JAMES R. FLANDREAU
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLE

TRUSTEE

NAME AND ADDRESS

ANDREW W. HAROBIN
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLE

TRUSTEE

NAME AND ADDRESS

DON HELWIG
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLE

TRUSTEE

THE JOHN J. TYLER ARBORETUM23-1417540NAME AND ADDRESS

ANGELA HORSTMANN
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLETRUSTEENAME AND ADDRESS

TED RYDESKY
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLETRUSTEENAME AND ADDRESS

THAYER SCHROEDER
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLETRUSTEENAME AND ADDRESS

LESLIE STILLWAGON
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLETRUSTEENAME AND ADDRESS

JESSICA STRINE
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLETRUSTEENAME AND ADDRESS

JEFFREY WELSH
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLETRUSTEENAME AND ADDRESS

DENNIS WESTLEY
515 PAINTER ROAD
MEDIA, PA 19063-4424

TITLETRUSTEE

THE JOHN J. TYLER ARBORETUM

23-1417540

FORM BCO-10	RELATED OFFICER, DIRECTOR, TRUSTEE, EMPLOYEE	STATEMENT 4
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NAME AND ADDRESS

HEATHER SAUNDERS - PRESIDENT

BUSINESS

FAMILY RELATIONSHIP W/ ERIC CHAPMAN

NAME AND ADDRESS

ERIC CHAPMAN - TRUSTEE

BUSINESS

FAMILY RELATIONSHIP W/ HEATHER SAUNDERS

Form **990**Department of the Treasury
Internal Revenue Service**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/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020Open to Public
Inspection**A** For the 2020 calendar year, or tax year beginning **FEB 1, 2020** and ending **JAN 31, 2021****B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Final return/terminated☐ Amended return☐ Application pending**C** Name of organization**THE JOHN J. TYLER ARBORETUM**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

515 PAINTER ROAD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

MEDIA, PA 19063-4424**F** Name and address of principal officer: **MANDY SANTIAGO****SAME AS C ABOVE****D** Employer identification number**23-1417540****E** Telephone number**610-566-9134****G** Gross receipts \$**1,906,917.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.TYLERARBORETUM.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1933** **M** State of legal domicile: **PA****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: WE CREATE CHAMPIONS OF THE NATURAL WORLD.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	46
	6 Total number of volunteers (estimate if necessary)	6	203
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	714,911.	860,267.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	550,718.	276,086.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	163,125.	350,608.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	417,292.	225,732.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,846,046.	1,712,693.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	1,187,483.	994,542.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 308,629.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	748,599.	666,523.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,936,082.	1,661,065.
	19 Revenue less expenses. Subtract line 18 from line 12	-90,036.	51,628.
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year
21 Total liabilities (Part X, line 26)		12,844,061.	13,858,595.
22 Net assets or fund balances. Subtract line 21 from line 20		1,357,409.	1,652,665.

Part II Signature Block

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	Date			
	MANDY SANTIAGO, EXECUTIVE DIRECTOR	8-11-2021			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	CONNIE M. LIRA	CONNIE M. LIRA	08/04/21	<input type="checkbox"/>	P00481097
Preparer Use Only	Firm's name ▶ CLIFTONLARSONALLEN LLP	Firm's EIN ▶ 41-0746749			
	Firm's address ▶ 610 W GERMANTOWN PIKE, SUITE 400 PLYMOUTH MEETING, PA 19462	Phone no. (215) 643-3900			

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

☒ Yes ☐ No

Form 990 (2020)

THE JOHN J. TYLER ARBORETUM

23-1417540

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒ X

- 1 Briefly describe the organization's mission:

TO PRESERVE, ENHANCE, AND SHARE OUR HERITAGE, COLLECTIONS, AND
LANDSCAPES, TO CREATE AND INSPIRE STEWARDS OF THE NATURAL WORLD. WE
CREATE CHAMPIONS OF THE NATURAL WORLD.

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

- 4a (Code:) (Expenses \$ 977,939. including grants of \$ 0.) (Revenue \$ 276,086.)

THE STATE-MANDATED CLOSURES FOR NON-ESSENTIAL BUSINESSES FROM MARCH 2020 - JUNE 2020 AND RESTRICTIONS ON INDOOR/OUTDOOR GATHERINGS AS A RESULT OF THE COVID-19 PANDEMIC SEVERELY HINDERED TYLER ARBORETUM'S ABILITY TO HOST IN-PERSON PROGRAMS AND SPECIAL EVENTS DURING FY21. AS A RESULT, TYLER CANCELLED ITS SPRING AND SUMMER PROGRAMMING (I.E. EGGSTRAVAGANZA, PLANT SALE, TYLER AT TWILIGHT, SUMMER CAMP, NATURE TOURS AND HIKES, HEALTH AND WELLNESS CLASSES, SCHOOL FIELD TRIPS, SCOUTING ACTIVITIES, ECO-FRIENDLY BIRTHDAY PARTIES, ETC.). BEGINNING IN MARCH 2020, TYLER OFFERED A SERIES OF YOUTUBE TOURS OF ITS HORTICULTURAL COLLECTIONS AND VIRTUAL EDUCATIONAL PROGRAMS INCLUDING: ECO-FRIENDLY GARDENING PRACTICES, BEGINNER'S GUIDE TO GARDENING, CREATING AND MAINTAINING RAIN/POLLINATOR GARDENS, COOKING WITH HERBS,

- 4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

- 4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

- 4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

- 4e Total program service expenses 977,939.

Form 990 (2020)

Form 990 (2020)

THE JOHN J. TYLER ARBORETUM

23-1417540

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. 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	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Form 990 (2020)

THE JOHN J. TYLER ARBORETUM

23-1417540

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Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
Note: All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a 46		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a 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)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 19 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 19		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a		X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c	X	
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15a	X	
b Other officers or key employees of the organization 15b		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **PA**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
THE ORGANIZATION - 610-566-9134
515 PAINTER ROAD, MEDIA, PA 19063-4424

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MANDY SANTIAGO EXECUTIVE DIRECTOR	40.00			X				108,334.	0.	0.
(2) HEATHER SAUNDERS PRESIDENT	20.00	X		X				0.	0.	0.
(3) JOHN M. EWING VICE PRESIDENT	4.00	X		X				0.	0.	0.
(4) LAURA GUERTIN, PHD SECRETARY	4.00	X		X				0.	0.	0.
(5) SANDRA LUTZ TREASURER	10.00	X		X				0.	0.	0.
(6) RENA BARNETT TRUSTEE	7.00	X						0.	0.	0.
(7) ERIC CHAPMAN TRUSTEE	6.00	X						0.	0.	0.
(8) DAVID CHARLTON TRUSTEE	4.00	X						0.	0.	0.
(9) LINDA CIAVARELLI, DPM TRUSTEE	3.00	X						0.	0.	0.
(10) TRACY CLARK TRUSTEE	2.00	X						0.	0.	0.
(11) JAMES R. FLANDREAU TRUSTEE	4.00	X						0.	0.	0.
(12) ANDREW W. HAROBIN TRUSTEE	2.00	X						0.	0.	0.
(13) DON HELWIG TRUSTEE	2.00	X						0.	0.	0.
(14) ANGELA HORSTMANN TRUSTEE	2.00	X						0.	0.	0.
(15) TED RYDESKY TRUSTEE	2.00	X						0.	0.	0.
(16) THAYER SCHROEDER TRUSTEE	2.00	X						0.	0.	0.
(17) LESLIE STILLWAGON TRUSTEE	2.00	X						0.	0.	0.

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Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b	111,713.			
	c	Fundraising events	1c	3,500.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	40,000.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	705,054.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		860,267.			
	Program Service Revenue	2 a	GUEST PASSES	Business Code	611600	155,713.	155,713.
b		ADMISSIONS	611600	118,986.	118,986.		
c		EDUCATIONAL PROGRAMS	611600	1,387.	1,387.		
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		276,086.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		171,953.			171,953.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real	6a	198,698.		
	b	Less: rental expenses		6b	574.		
	c	Rental income or (loss)		6c	198,124.		
	d	Net rental income or (loss)			198,124.		198,124.
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	7a	350,082.		
	b	Less: cost or other basis and sales expenses		7b	171,427.		
	c	Gain or (loss)		7c	178,655.		
	d	Net gain or (loss)			178,655.		178,655.
	8 a	Gross income from fundraising events (not including \$ 3,500. of contributions reported on line 1c). See Part IV, line 18		8a	37,472.		
	b	Less: direct expenses		8b	17,287.		
	c	Net income or (loss) from fundraising events			20,185.		20,185.
	9 a	Gross income from gaming activities. See Part IV, line 19		9a			
	b	Less: direct expenses		9b			
	c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances		10a	12,355.			
b	Less: cost of goods sold		10b	4,936.			
c	Net income or (loss) from sales of inventory			7,419.		7,419.	
Miscellaneous Revenue	11 a	MISCELLANEOUS REVENUE	Business Code	900099	4.		4.
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d			4.		
12	Total revenue. See instructions			1,712,693.	276,086.	0.	576,340.

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	103,684.	10,368.	41,474.	51,842.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	754,321.	551,701.	41,263.	161,357.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	67,917.	45,310.	8,164.	14,443.
10 Payroll taxes	68,620.	45,473.	6,592.	16,555.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	74,376.		74,376.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	44,172.		44,172.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	34,308.	195.	34,053.	60.
12 Advertising and promotion	11,800.	1,377.	10,423.	
13 Office expenses	67,696.	7,922.	24,118.	35,656.
14 Information technology	20,667.		8,285.	12,382.
15 Royalties				
16 Occupancy	52,958.	27,394.	19,937.	5,627.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	9,416.		9,416.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	176,861.	175,772.	955.	134.
23 Insurance	45,546.		45,546.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a GROUPS & HORTICULTURE	87,711.	87,711.		
b LICENSE & FEES	14,907.	4,861.	352.	9,694.
c PROGRAM EXPENSES	10,566.	10,566.		
d EVENTS	3,316.	2,472.		844.
e All other expenses	12,223.	6,817.	5,371.	35.
25 Total functional expenses. Add lines 1 through 24e	1,661,065.	977,939.	374,497.	308,629.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

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Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	68,800.	1	436,615.
	2 Savings and temporary cash investments	360,765.	2	423,064.
	3 Pledges and grants receivable, net	6,358.	3	
	4 Accounts receivable, net	15,223.	4	15,745.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	10,659.	8	8,236.
	9 Prepaid expenses and deferred charges	10,139.	9	12,610.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,532,676.		
	b Less: accumulated depreciation	10b 1,619,543.		
		3,983,753.	10c	3,913,133.
	11 Investments - publicly traded securities	8,388,364.	11	9,049,192.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	12,844,061.	16	13,858,595.	
Liabilities	17 Accounts payable and accrued expenses	154,063.	17	144,484.
	18 Grants payable		18	
	19 Deferred revenue	1,046,175.	19	933,499.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	150,000.
	24 Unsecured notes and loans payable to unrelated third parties		24	225,722.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	157,171.	25	198,960.
	26 Total liabilities. Add lines 17 through 25	1,357,409.	26	1,652,665.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,093,755.	27	3,177,619.
	28 Net assets with donor restrictions	8,392,897.	28	9,028,311.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	11,486,652.	32	12,205,930.
33 Total liabilities and net assets/fund balances	12,844,061.	33	13,858,595.	

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Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,712,693.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,661,065.
3	Revenue less expenses. Subtract line 2 from line 1	3	51,628.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,486,652.
5	Net unrealized gains (losses) on investments	5	669,426.
6	Donated services and use of facilities	6	-1,776.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	12,205,930.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2020)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

THE JOHN J. TYLER ARBORETUM

Employer identification number

23-1417540

Part I	Reason for Public Charity Status. (All organizations must complete this part.) See instructions.
---------------	---------------------------------------------------------------------------------------------------------

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ 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 exempt 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).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s). _____

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Schedule A (Form 990 or 990-EZ) 2020 **THE JOHN J. TYLER ARBORETUM**

23-1417540 Page 2

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	540,972.	1263322.	742,217.	714,411.	913,621.	4174543.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	540,972.	1263322.	742,217.	714,411.	913,621.	4174543.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						141,664.
6 Public support. Subtract line 5 from line 4.						4032879.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	540,972.	1263322.	742,217.	714,411.	913,621.	4174543.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	335,294.	418,521.	508,460.	485,475.	370,651.	2118401.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	116,494.	125,600.	117,036.	102,976.		462,106.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	308.	1,425.	24.	36,444.	12,359.	50,560.
11 Total support. Add lines 7 through 10						6805610.
12 Gross receipts from related activities, etc. (see instructions)					12	2,507,185.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	59.26 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	55.83 %
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2020

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described in line 11a above?
- c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

- b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in **Part VI**.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2020

Schedule A (Form 990 or 990-EZ) 2020 THE JOHN J. TYLER ARBORETUM

23-1417540 Page 7

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015		
b	From 2016		
c	From 2017		
d	From 2018		
e	From 2019		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2020 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2021. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2016		
b	Excess from 2017		
c	Excess from 2018		
d	Excess from 2019		
e	Excess from 2020		

Schedule A (Form 990 or 990-EZ) 2020

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:**GROSS SALES OF MERCHANDISE**

2019 AMOUNT: \$ 35,605.

2020 AMOUNT: \$ 12,355.

MISCELLANEOUS REVENUE

2016 AMOUNT: \$ 308.

2017 AMOUNT: \$ 1,425.

2018 AMOUNT: \$ 24.

2019 AMOUNT: \$ 839.

2020 AMOUNT: \$ 4.

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Name of the organization

THE JOHN J. TYLER ARBORETUM

Employer identification number

23-1417540

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)

Page **2**

Name of organization	Employer identification number
THE JOHN J. TYLER ARBORETUM	23-1417540

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JACK AND BRENDA NIXON 1370 POND VIEW LANE NEWTOWN SQUARE, PA 19073	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	THE FOUNDATION FOR DELAWARE COUNTY 200 E. STATE STREET, SUITE 304 MEDIA, PA 19063	\$ 45,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	PA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT 440 NORTH STREET, 4TH FLOOR HARRISBURG, PA 17120	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	THE CONNELLY FOUNDATION 100 FRONT STREET, SUITE 1450 WEST CONSHOHOCKEN, PA 19428	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

THE JOHN J. TYLER ARBORETUM

23-1417540

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

[illegible]


Name of organization

Employer identification number

THE JOHN J. TYLER ARBORETUM

23-1417540

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.)  \$ _____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

2020**Open to Public
Inspection**

For Organizations Exempt From Income Tax Under section 501(c) and section 527
► Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.
► Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

THE JOHN J. TYLER ARBORETUM

Employer identification number

23-1417540

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ► \$

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ► \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities ► \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b ► \$

4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2020

LHA

032041 12-02-20

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	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.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
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.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?															

☐ Yes ☐ No

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 separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2020

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		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		150.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			150.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (See instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

EXECUTIVE DIRECTOR IS ACTIVELY PARTICIPATING IN THE PA PUBLIC

HORTICULTURE COALITION, WHICH ADVOCATES FOR PA PUBLIC GARDENS BY

CONTACTING STATE REPRESENTATIVES.

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2020
Open to Public
Inspection

Name of the organization

THE JOHN J. TYLER ARBORETUM

Employer identification number

23-1417540

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2020

032051 12-01-20

Schedule D (Form 990) 2020

THE JOHN J. TYLER ARBORETUM

23-1417540 Page 2

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☒ Public exhibitiond ☐ Loan or exchange programb ☒ Scholarly researche ☐ Other _____c ☒ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	8,202,874.	7,607,352.	8,238,230.	7,347,674.	6,718,692.
b Contributions	36,000.	15,365.	8,600.	4,020.	55,100.
c Net investment earnings, gains, and losses	958,163.	893,515.	-304,913.	1,210,983.	895,901.
d Grants or scholarships					
e Other expenditures for facilities and programs	350,082.	313,358.	334,565.	324,447.	322,019.
f Administrative expenses					
g End of year balance	8,846,955.	8,202,874.	7,607,352.	8,238,230.	7,347,674.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☒ .9644 %b Permanent endowment ☒ 99.0356 %c Term endowment ☒ .0000 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1.		1.
b Buildings		4,679,017.	1,108,244.	3,570,773.
c Leasehold improvements				
d Equipment		388,158.	287,801.	100,357.
e Other		465,500.	223,498.	242,002.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,913,133.

Schedule D (Form 990) 2020

Schedule D (Form 990) 2020

THE JOHN J. TYLER ARBORETUM

23-1417540 Page 3

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ANNUITY PAYMENT LIABILITY	158,324.
(3) REFUNDABLE ADVANCES	40,636.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	
	198,960.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2020

Schedule D (Form 990) 2020

THE JOHN J. TYLER ARBORETUM

23-1417540 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	2,360,744.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	669,426.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	22,797.
e	Add lines 2a through 2d	2e	692,223.
3	Subtract line 2e from line 1	3	1,668,521.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	44,172.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	44,172.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,712,693.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,641,466.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,776.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	22,797.
e	Add lines 2a through 2d	2e	24,573.
3	Subtract line 2e from line 1	3	1,616,893.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	44,172.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	44,172.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,661,065.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART III, LINE 4:

THE ARBORETUM HAS A MUSEUM OF ANTIQUE FURNITURE THAT IS HELD FOR EDUCATIONAL, RESEARCH AND CURATORIAL PURPOSES. THE COLLECTION IS NOT CAPITALIZED. EACH OF THE ITEMS IS PRESERVED AND CARED FOR, AND ACTIVITIES VERIFYING THEIR EXISTENCE AND ASSESSING THEIR CONDITION ARE PERFORMED CONTINUALLY.

PART V, LINE 4:

THE ENDOWMENT FUNDS ARE INTENDED TO BE USED TO DEFRAY A PORTION OF THE ORGANIZATION'S OPERATING EXPENSES.

PART X, LINE 2:

Part XIII Supplemental Information (continued)

THE ARBORETUM IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE ARBORETUM FOLLOWS THE INCOME TAX STANDARD FOR UNCERTAIN TAX POSITIONS. THE APPLICATION OF THIS STANDARD HAS NO IMPACT ON THE ARBORETUM'S FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

ARBORETUM SHOP MATERIALS & MERCHANDISE	4,936.
FACILITY RENTAL EXPENSES	574.
SPECIAL EVENT EXPENSES	17,287.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	22,797.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

ARBORETUM SHOP MATERIALS & MERCHANDISE	4,936.
FACILITY RENTAL EXPENSES	574.
SPECIAL EVENT EXPENSES	17,287.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	22,797.

Schedule G (Form 990 or 990-EZ) 2020 **THE JOHN J. TYLER ARBORETUM**

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Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 PLANT SALE (event type)	(b) Event #2 PANCAKE BREAKFAST (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	27,221.	10,224.		37,445.
	2 Less: Contributions		3,000.		3,000.
	3 Gross income (line 1 minus line 2)	27,221.	7,224.		34,445.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	12,961.	2,401.		15,362.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				15,362.
	11 Net income summary. Subtract line 10 from line 3, column (d)				19,083.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

Schedule G (Form 990 or 990-EZ) 2020 **THE JOHN J. TYLER ARBORETUM**

23-1417540 Page 3

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party:

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer☐ Employee☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV	Supplemental Information <i>(continued)</i>
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This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

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.

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

OMB No. 1545-0047

2020Open to Public
Inspection

Name of the organization

THE JOHN J. TYLER ARBORETUM

Employer identification number

23-1417540

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

MAINTAINING BLUEBIRD BOXES, ETC. WHEN IT WAS SAFE TO DO SO, TYLER ALSO
OFFERED A LIMITED NUMBER OF OUTDOOR EVENTS INCLUDING: TIMED TICKETED
ADMISSION FOR VISITORS TO ENJOY THE BOTANICAL COLLECTIONS AND HIKING
TRAILS (MAY 2020 - JUNE 2020), AN ONLINE PLANT SALE WITH CURBSIDE
PICKUP (SEPTEMBER 2020), AND AN ONLINE BIRD SEED SALE (DECEMBER 2020).
OUR VOLUNTEER PROGRAM GREATLY SUPPORTS THE ARBORETUM'S EFFORTS WITH 203
ACTIVE VOLUNTEERS GIVING APPROXIMATE 6,000 HOURS AND 11 GROUPS OF
CORPORATES AND COLLEGES (ESTIMATE 200 PEOPLE). THE ARBORETUM CONTINUES
TO USE THE HORTICULTURAL COLLECTIONS, HISTORIC STRUCTURES, AND OUR 650
ACRES OF NATURAL LANDSCAPES TO CONNECT OUR VISITORS TO NATURE, OUR
HISTORY, AND TO INFORM AND EDUCATE THE PUBLIC ON HOW TO BECOME STEWARDS
OF THE ENVIRONMENT.

FORM 990, PART VI, SECTION A, LINE 2:

HEATHER SAUNDERS (PRESIDENT) AND ERIC CHAPMAN (TRUSTEE) HAVE A FAMILY
RELATIONSHIP.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM. THE
ORGANIZATION'S ASSET MANAGEMENT COMMITTEE REVIEWS AND APPROVES THE FORM 990
PRIOR TO FILING. THE ORGANIZATION PROVIDES A COPY, WITHOUT THE NAMES AND
ADDRESSES OF ANONYMOUS DONORS ON SCHEDULE B (TO HONOR ANONYMOUS DONORS'
PREFERENCE), TO EACH VOTING MEMBER OF THE ORGANIZATION'S GOVERNING BODY
PRIOR TO FILING.

Name of the organization	THE JOHN J. TYLER ARBORETUM	Employer identification number	23-1417540
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FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY COVERS THE ARBORETUM'S OFFICERS, TRUSTEES, AND EXECUTIVE DIRECTOR. THE PERSONS COVERED BY THIS POLICY WILL ANNUALLY DISCLOSE TO THE PRESIDENT OF THE BOARD OF TRUSTEES THEIR INTERESTS THAT COULD GIVE RISE TO CONFLICTS OF INTEREST, SUCH AS WITH FAMILY MEMBERS, SUBSTANTIAL BUSINESS OR INVESTMENT HOLDINGS, AND OTHER TRANSACTIONS OR AFFILIATIONS WITH BUSINESSES AND OTHER ORGANIZATIONS OR THOSE OF FAMILY MEMBERS. FOR EACH INTEREST DISCLOSED TO THE PRESIDENT OF THE BOARD OF TRUSTEES, THE PRESIDENT WILL DETERMINE WHETHER TO: (A) TAKE NO ACTION; (B) ASSURE FULL DISCLOSURE TO THE BOARD OF TRUSTEES AND OTHER INDIVIDUALS COVERED BY THIS POLICY; (C) ASK THE PERSON TO RECUSE FROM PARTICIPATION IN RELATED DISCUSSIONS OR DECISIONS WITHIN THE ARBORETUM; OR (D) ASK THE PERSON TO RESIGN FROM HIS OR HER POSITION IN THE ARBORETUM OR, IF THE PERSON REFUSES TO RESIGN, BECOME SUBJECT TO POSSIBLE REMOVAL IN ACCORDANCE WITH THE ARBORETUM'S REMOVAL PROCEDURES. THE ARBORETUM'S EXECUTIVE DIRECTOR AND ASSET MANAGEMENT COMMITTEE WILL MONITOR PROPOSED OR ONGOING TRANSACTIONS FOR CONFLICTS OF INTEREST AND DISCLOSE THEM TO THE PRESIDENT OF THE BOARD OF TRUSTEES IN ORDER TO DEAL WITH POTENTIAL OR ACTUAL CONFLICTS.

FORM 990, PART VI, SECTION B, LINE 15A:

INDEPENDENT BOARD MEMBERS ANNUALLY REVIEW AND APPROVE COMPENSATION USING FEDERAL FORM 990 DATA OF SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. THE BOARD DISCUSSES THE EXECUTIVE DIRECTOR'S COMPENSATION WHEN THE BUDGET IS REVIEWED. THIS WOULD BE DONE IN EXECUTIVE SESSION. THE ASSET MANAGEMENT COMMITTEE WOULD FIRST REVIEW AND MAKE A RECOMMENDATION TO THE BOARD. THE DELIBERATION AND FINAL DECISION ARE TIMELY DOCUMENTED.

Schedule O (Form 990 or 990-EZ) 2020

Page 2

Name of the organization

THE JOHN J. TYLER ARBORETUM

Employer identification number

23-1417540

FORM 990, PART VI, SECTION B, LINE 15B:

NO OTHER COMPENSATED INDIVIDUAL MEETS THE INTERNAL REVENUE SERVICE
DEFINITION OF OFFICER OR KEY EMPLOYEE.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND
FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST AT THE
ARBORETUM'S ADMINISTRATIVE OFFICE DURING NORMAL BUSINESS HOURS.

JOHN J. TYLER ARBORETUM
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEARS ENDED JANUARY 31, 2021 AND 2020



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WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING

**JOHN J. TYLER ARBORETUM
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YEARS ENDED JANUARY 31, 2021 AND 2020**

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CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

Board of Trustees
John J. Tyler Arboretum
Media, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of John J. Tyler Arboretum (a Pennsylvania nonprofit corporation), which comprise the statements of financial position as of January 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Trustees
John J. Tyler Arboretum

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of John J. Tyler Arboretum as of January 31, 2021 and 2020, and the changes its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of financial position by net asset class is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
June 8, 2021

**JOHN J. TYLER ARBORETUM
STATEMENTS OF FINANCIAL POSITION
JANUARY 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 859,679	\$ 429,565
Accounts Receivable	-	15,223
Grants and Pledges Receivables	15,745	6,358
Inventories	8,236	10,659
Prepaid Expenses	12,610	10,139
Total Current Assets	<u>896,270</u>	<u>471,944</u>
INVESTMENTS		
Marketable Securities	202,237	185,490
Endowments	8,846,955	8,202,874
Total Investments	<u>9,049,192</u>	<u>8,388,364</u>
PROPERTY AND EQUIPMENT, NET		
	<u>3,913,133</u>	<u>3,983,753</u>
Total Assets	<u>\$ 13,858,595</u>	<u>\$ 12,844,061</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 57,953	\$ 129,826
Accrued Expenses	86,531	24,237
Refundable Advances	40,636	-
Deferred Revenue - Current Portion	384,510	412,186
Annuity Payment Liability - Current Portion	7,450	5,700
Total Current Liabilities	<u>577,080</u>	<u>571,949</u>
LONG-TERM LIABILITIES		
Deferred Revenue - Long Term Portion	548,989	633,989
Annuity Payment Liability - Long-Term Portion	150,874	151,471
Paycheck Protection Program Loan	225,722	-
Economic Injury Disaster Loan	150,000	-
Total Long-Term Liabilities	<u>1,075,585</u>	<u>785,460</u>
Total Liabilities	1,652,665	1,357,409
NET ASSETS		
Without Donor Restriction:		
Operations	2,876,677	2,933,254
Board Designated - Reserves	215,621	120,371
Board Designated - Endowment	85,321	40,130
Total Net Assets Without Donor Restriction	<u>3,177,619</u>	<u>3,093,755</u>
With Donor Restriction	9,028,311	8,392,897
Total Net Assets	<u>12,205,930</u>	<u>11,486,652</u>
Total Liabilities and Net Assets	<u>\$ 13,858,595</u>	<u>\$ 12,844,061</u>

See accompanying Notes to Financial Statements.

**JOHN J. TYLER ARBORETUM
STATEMENTS OF ACTIVITIES
YEARS ENDED JANUARY 31, 2021 AND 2020**

	2021			2020		
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total
REVENUES, GAINS, AND OTHER SUPPORT						
Contributions and Grants	\$ 486,851	\$ 179,600	\$ 666,451	\$ 281,482	\$ 232,554	\$ 514,036
Investment Return Designated for Current Operations	350,082	-	350,082	313,358	-	313,358
Special Events	119,575	-	119,575	242,564	-	242,564
Memberships	267,426	-	267,426	267,836	-	267,836
Educational Programs	1,387	-	1,387	285,967	-	285,967
General Admissions	118,986	-	118,986	124,920	-	124,920
Arboretum Shop Sales	12,355	-	12,355	35,605	-	35,605
Facilities Rental	198,698	-	198,698	300,031	-	300,031
Miscellaneous Revenues	4	-	4	839	-	839
Loss on Disposal of Property and Equipment	-	-	-	(68,000)	-	(68,000)
Investment Return, Net of Endowment Spending	26,890	598,890	625,780	39,228	578,624	617,852
Net Assets Released From Restriction	143,076	(143,076)	-	241,158	(241,158)	-
Total Revenues, Gains, and Other Support	1,725,330	635,414	2,360,744	2,064,988	570,020	2,635,008
EXPENSES						
Program Services	998,104	-	998,104	1,279,512	-	1,279,512
Supporting Services:						
Management and General	330,335	-	330,335	352,856	-	352,856
Fundraising	234,691	-	234,691	256,265	-	256,265
Membership	78,336	-	78,336	99,924	-	99,924
Total Expenses	1,641,466	-	1,641,466	1,988,557	-	1,988,557
CHANGE IN NET ASSETS						
	83,864	635,414	719,278	76,431	570,020	646,451
Net Assets - Beginning of Year	3,093,755	8,392,897	11,486,652	3,017,324	7,822,877	10,840,201
NET ASSETS - END OF YEAR	\$ 3,177,619	\$ 9,028,311	\$ 12,205,930	\$ 3,093,755	\$ 8,392,897	\$ 11,486,652

See accompanying Notes to Financial Statements.

**JOHN J. TYLER ARBORETUM
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JANUARY 31, 2021**

	Program	Management and General	Supporting Services		Total	Total Program and Supporting Services
			Fundraising	Membership		
Salaries	\$ 562,069	\$ 82,737	\$ 168,595	\$ 44,604	\$ 295,936	\$ 858,005
Employee Benefits	45,310	8,164	11,304	3,139	22,607	67,917
Payroll Taxes	45,473	6,592	12,963	3,592	23,147	68,620
Total Personnel Expenses	652,852	97,493	192,862	51,335	341,690	994,542
Accounting and Audit	-	74,376	-	-	74,376	74,376
Advertising and Promotion	1,377	10,423	-	-	10,423	11,800
Depreciation and Amortization	177,537	965	61	74	1,100	178,637
Direct Costs of Special Events	15,362	-	5,241	-	5,241	20,603
Donor/Member Cultivation and Events	-	-	35	-	35	35
Grounds and Horticulture Expense	87,711	-	-	-	-	87,711
Information Technology	-	8,285	12,382	-	20,667	20,667
Insurance Expense	-	45,546	-	-	45,546	45,546
Interest Expense	-	9,416	-	-	9,416	9,416
Licenses and Fees	4,861	352	6,333	3,361	10,046	14,907
Mailing Expense	14	5,817	13,759	6,418	25,994	26,008
Memberships and Dues	164	5,371	-	-	5,371	5,535
Occupancy Expense	27,394	19,937	2,278	3,349	25,564	52,958
Office Expense	1,567	18,301	-	1,733	20,034	21,601
Printing and Publication Expense	6,341	-	1,680	12,066	13,746	20,087
Professional and Consulting Fees	195	34,053	60	-	34,113	34,308
Program Materials and Expenses	11,140	-	-	-	-	11,140
Visitor Center Merchandise	4,936	-	-	-	-	4,936
Volunteer Programs	6,653	-	-	-	-	6,653
Total	\$ 998,104	\$ 330,335	\$ 234,691	\$ 78,336	\$ 643,362	\$ 1,641,466

See accompanying Notes to Financial Statements.

(5)

JOHN J. TYLER ARBORETUM
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JANUARY 31, 2020

	Program	Management and General	Supporting Services		Total	Total Program and Supporting Services
			Fundraising	Membership		
Salaries	\$ 722,645	\$ 90,934	\$ 161,761	\$ 42,352	\$ 295,047	\$ 1,017,692
Employee Benefits	38,664	32,887	10,191	4,692	47,770	86,434
Payroll Taxes	59,347	7,245	13,250	3,515	24,010	83,357
Total Personnel Expenses	820,656	131,066	185,202	50,559	366,827	1,187,483
Accounting and Audit	-	32,136	-	-	32,136	32,136
Advertising and Promotion	1,775	14,612	-	-	14,612	16,387
Depreciation and Amortization	159,598	1,158	71	87	1,316	160,914
Direct Costs of Special Events	40,670	-	26,548	-	26,548	67,218
Donor/Member Cultivation and Events	-	-	10,342	705	11,047	11,047
Exhibit Costs	15,170	-	-	-	-	15,170
Grounds and Horticulture Expense	67,400	-	-	-	-	67,400
Information Technology	-	12,817	3,653	-	16,470	16,470
Insurance Expense	-	50,022	-	-	50,022	50,022
Interest Expense	-	6,599	-	-	6,599	6,599
Licenses and Fees	16,913	250	3,479	8,960	12,689	29,602
Mailing Expense	2,035	7,118	19,386	9,765	36,269	38,304
Memberships and Dues	115	4,009	556	-	4,565	4,680
Occupancy Expense	44,253	32,718	4,472	7,001	44,191	88,444
Office Expense	921	20,471	268	2,562	23,301	24,222
Printing and Publication Expense	12,585	-	1,505	20,285	21,790	34,375
Professional and Consulting Fees	4,949	39,880	783	-	40,663	45,612
Program Materials and Expenses	71,612	-	-	-	-	71,612
Visitor Center Merchandise	17,303	-	-	-	-	17,303
Volunteer Programs	3,557	-	-	-	-	3,557
Total	\$ 1,279,512	\$ 352,856	\$ 256,265	\$ 99,924	\$ 709,045	\$ 1,988,557

See accompanying Notes to Financial Statements.

(6)

JOHN J. TYLER ARBORETUM
STATEMENTS OF CASH FLOWS
YEARS ENDED JANUARY 31, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 719,278	\$ 646,451
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	178,637	160,914
Net Realized and Unrealized Gains	(848,081)	(783,500)
Loss on Property and Equipment	-	68,000
(Increase) Decrease in:		
Accounts Receivable	15,223	(2,102)
Grants and Pledges Receivables	(9,387)	46,231
Inventories	2,423	1,672
Prepaid Expenses	(2,471)	10,753
Increase (Decrease) in:		
Accounts Payable	(71,873)	17,947
Accrued Expenses	62,294	(33,680)
Refundable Advances	40,636	-
Deferred Revenue	(112,676)	(98,897)
Annuity Payment Liability	1,153	899
Net Cash Provided (Used) by Operating Activities	<u>(24,844)</u>	<u>34,688</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Investments	(162,829)	(1,338,445)
Proceeds on Sale of Investments	350,082	1,650,523
Purchases of Property and Equipment	(108,017)	(253,706)
Net Cash Provided by Investing Activities	<u>79,236</u>	<u>58,372</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Paycheck Protection Program Loan	225,722	-
Proceeds from Economic Injury Disaster Loan	150,000	-
Net Cash Provided by Financing Activities	<u>375,722</u>	<u>-</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	430,114	93,060
Cash and Cash Equivalents - Beginning of Year	<u>429,565</u>	<u>336,505</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 859,679</u></u>	<u><u>\$ 429,565</u></u>
NONCASH INVESTING ACTIVITIES		
Accounts Payable for Capital Projects	<u><u>\$ -</u></u>	<u><u>\$ 102,258</u></u>

See accompanying Notes to Financial Statements.

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The John J. Tyler Arboretum (the Arboretum) is a nonprofit organization formed under the laws of the Commonwealth of Pennsylvania and was established to preserve, develop, and share its diverse horticultural, historic, and natural site resources in order to stimulate stewardship and an understanding of the living world. Located in Delaware County, Pennsylvania, the Arboretum is a public garden serving the Greater Philadelphia region. One of the oldest arboreta in the northeastern United States, the Arboretum encompasses 650 acres of renowned plant collections, heritage and champion trees, historic buildings, and 17 miles of hiking trails through woodlands, wetlands, and meadows.

The Arboretum's primary sources of revenue are from contributions and grants, investment return on endowment, memberships, facilities rentals, and special events. The Arboretum offers a wide variety of workshops, classes, and tours for children and adults, as well as school groups, scout groups, and clubs. These programs serve our mission by educating the public about our natural world and how to care for it.

Financial Statement Presentation

In accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), the Arboretum reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash equivalents include time deposits and highly liquid investments with original maturities of three months or less. Although these balances sometimes exceed the federally insured limit, management believes the Arboretum is not exposed to any significant credit risk.

Receivables

The Arboretum provides for uncollectible receivables using the allowance method, which is based on management's judgment concerning historical collectability and analysis of individual receivables. Past due receivables are individually analyzed for collectability by management and written off when all efforts at collection have been exhausted. As of January 31, 2021 and 2020, all accounts and grants as well as pledges receivable are deemed collectible and no allowance is warranted.

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventory

Inventory is valued at the lower of cost (first-in, first-out basis) or net realizable value.

Income Taxes

The Arboretum is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Arboretum follows the income tax standard for uncertain tax positions. The application of this standard has no impact on the Arboretum's financial statements.

Marketable Securities

Marketable securities are carried at fair market value as determined by quoted market prices. In the case of donated securities, cost represents the fair market value of such securities on the date of donation.

Contributed Services

Certain qualifying contributed services are reflected in the financial statements at the fair value of the services received. Contributed professional, internship, and volunteer services are recognized if the services received require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. For the years ended January 31, 2021 and 2020, the fair value of contributed services was \$-0-, respectively. Also, the Arboretum receives a significant amount of volunteer time (approximately 6,000 and 13,000 hours, respectively) that does not meet the criteria for recognition as a contribution. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying financial statements.

Promises to Give

Contributions and grants are recognized when the donor makes an unconditional promise to give to the Arboretum. Donor-restricted contributions and grants are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions.

Collections

The Arboretum has a museum of antique furniture that is held for educational, research and curatorial purposes. The collection is not capitalized. Each of the items is preserved and cared for, and activities verifying their existence and assessing their condition are performed continually.

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Capital additions are stated at cost. Donations of property and equipment are recorded as support at their estimated fair value except for land, which was recorded at cost when originally donated. Such donations are reported as without donor restriction support unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Arboretum reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Arboretum reclassifies these contributions to net assets without donor restriction at this time. Equipment is depreciated using the straight-line method over the estimated useful lives of the respective assets, which range from 7 years for machinery, equipment, and vehicles to 40 years for buildings and improvements.

All property and equipment with a cost in excess of \$1,500 and an estimated life of one year or more is capitalized. Depreciation expense for the years ended January 31, 2021 and 2020 was \$178,637 and \$160,914, respectively. Maintenance and repairs are charged to operations when incurred.

Revenue Recognition

Membership fees are recognized as revenue over the assessment period, which is a one-year period, during which time members have continued access to the Arboretum. The Arboretum recognizes Educational Programs, General Admissions and Facilities Rental revenues as the event takes place. Any amounts received for future benefit are deferred to the assessment period to which they relate or when the event takes place. All fees for Membership, Educational Programs, General Admission and Facilities Rental fees are determined by the Arboretum on a fiscal year basis.

The Arboretum executed an Exclusive Rental Agreement (the Agreement) with a third party for a term of 10 years beginning April 1, 2017. In exchange for being appointed as the Arboretum's exclusive caterer, the Arboretum received cash advances which financed renovations to an existing building used, in part, for events that require catering services. These cash advances are reported as deferred revenue on the statement of financial position. The deferred revenue will be amortized to Facilities Rental revenue on the statement of activities pro-ratably over the term of the Agreement beginning on April 1, 2017.

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets Without and With Donor Restrictions

Net assets without donor restrictions are the part of net assets of a nonprofit entity that are not subject to donor-imposed restrictions. A donor-imposed restriction is a donor stipulation that specifies a use for a contributed asset that is more specific than broad limits resulting from the following: 1) the nature of the nonprofit entity, 2) the environment in which it operates, and 3) the purposes specified in its articles of incorporation or bylaws or comparable documents.

The net assets without donor restrictions classification includes all revenues, gains, and expenses not restricted by donors. The Arboretum reports all expenditures in this class of net assets, since the use of restricted contributions in accordance with donors' stipulations results in the release of the restriction.

The part of net assets of a nonprofit entity that is subject to donor-imposed restrictions includes contributions for which donor-imposed restrictions have not been met, endowment and planned gifts, endowment appreciation (depreciation), and pledges receivable which are included in net assets with donor restrictions.

Charitable Gift Annuities

The Arboretum has established a charitable gift annuity program. Under the terms of the program, contributions are received from donors in exchange for a promise by the Arboretum to pay a fixed amount for a specified period of time to a donor or individuals designated by the donor. Upon termination of the annuity contract, any remaining assets revert to the Arboretum for purposes specified in the charitable gift annuity contract.

Subsequent Events

In preparing these financial statements, the Arboretum has evaluated events and transactions for potential recognition or disclosure through June 8, 2021, the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY

The Arboretum has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$300,000. To help manage unanticipated liquidity needs, the Arboretum has a committed line of credit in the amount of \$175,000 which it could draw upon. Additionally, the Arboretum has a quasi-endowment of \$85,321 and \$40,130, respectively, as of January 31, 2021 and 2020. Although, the Arboretum does not intend to spend from its quasi-endowment other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation, amounts from the quasi-endowment could be made available if necessary.

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 2 LIQUIDITY (CONTINUED)

The following reflects the Arboretum's financial assets as of January 31, 2021 and 2020, including amounts not available within one year of January 31, 2021 and 2020.

	2021	2020
Financial Assets:	\$ 9,924,616	\$ 8,839,510
Contractual or Donor-Imposed Restrictions Making Financial Assets Unavailable for General Expenditure	(9,230,548)	(8,580,463)
Quasi-Endowment Fund, for Long-Term Investing	(85,321)	(40,130)
Amounts Set Aside for Opportunity and Capital Reserves	(15,021)	(128,536)
Investments Appropriated for Current Use	349,369	336,537
Financial Assets Available for Use	<u>\$ 943,095</u>	<u>\$ 426,918</u>

NOTE 3 REVENUE FROM CONTRACTS WITH CUSTOMERS

The following tables provide information about the significant changes in the Arboretum's deferred revenue for the years ended January 31, 2021 and 2020.

	2021			
	Membership	Educational Programs	Facilities Rentals	Total
Deferred Revenue, Beginning of Year	\$ 151,594	\$ 93,092	\$ 801,489	\$ 1,046,175
Increase in Deferred Revenue Due to Cash Received During the Year	295,627	-	150,913	446,540
Refunds Provided for Services	-	(94,479)	-	(94,479)
Recognition of Revenue as Performance Obligations are Met	(267,426)	1,387	(198,698)	(464,737)
Deferred Revenue, End of Year	<u>\$ 179,795</u>	<u>-</u>	<u>\$ 753,704</u>	<u>\$ 933,499</u>

	2020			
	Membership	Educational Programs	Facilities Rentals	Total
Deferred Revenue, Beginning of Year	\$ 142,331	\$ 87,620	\$ 915,121	1,145,072
Increase in Deferred Revenue Due to Cash Received During the Year	277,099	291,439	186,399	754,937
Recognition of Revenue as Performance Obligations are Met	(267,836)	(285,967)	(300,031)	(853,834)
Deferred Revenue, End of Year	<u>\$ 151,594</u>	<u>\$ 93,092</u>	<u>\$ 801,489</u>	<u>\$ 1,046,175</u>

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 4 INVESTMENTS IN MARKETABLE SECURITIES

The Arboretum measures fair value using a three-level hierarchy for fair value measurements. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three board levels.

Level 1 – Inputs are unadjusted quoted prices for identical assets or liabilities in active markets that the Arboretum has the ability to access.

Level 2 – Inputs are other than quoted prices that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument.

Level 3 – Inputs are unobservable inputs based on the assumptions used to measure assets and liabilities at fair value. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The fair value measurements held by the Arboretum are as follows as of January 31:

	2021	2020
Marketable Securities (Level 1):		
Balanced Funds	\$ 202,237	\$ 185,490
Endowments (Level 1):		
Cash and Cash Equivalents	\$ 283,608	\$ 151,135
Fixed Income Funds	2,045,905	2,066,024
Equity Funds	6,517,442	5,985,715
Total	<u>\$ 8,846,955</u>	<u>\$ 8,202,874</u>

The composition of investment income (loss) is as follows for the years ended January 31:

	2021	2020
Interest and Dividends	\$ 171,953	\$ 185,444
Investment Expense	(44,172)	(37,734)
Net Realized and Unrealized Gains	848,081	783,500
Total	<u>\$ 975,862</u>	<u>\$ 931,210</u>

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 4 INVESTMENTS IN MARKETABLE SECURITIES (CONTINUED)

The composition of investment return is as follows for the years ended January 31:

	2021		
	Without Donor Restriction	With Donor Restriction	Totals
Investment Return Designated for Current Operations	\$ 350,082	\$ -	\$ 350,082
Investment Return in Excess of Amount Designated for Current Operations	26,890	598,890	625,780
Total	<u>\$ 376,972</u>	<u>\$ 598,890</u>	<u>\$ 975,862</u>
	2020		
	Without Donor Restriction	With Donor Restriction	Totals
Investment Return Designated for Current Operations	\$ 313,358	\$ -	\$ 313,358
Investment Return in Excess of Amount Designated for Current Operations	39,228	578,624	617,852
Total	<u>\$ 352,586</u>	<u>\$ 578,624</u>	<u>\$ 931,210</u>

NOTE 5 PLEDGES RECEIVABLE

Pledges receivable are \$15,745 and \$6,358 at January 31, 2021 and 2020, respectively. Pledges receivable are restricted for time or for use pursuant to donor-specified restrictions. Pledges that are expected to be collected beyond one year are recorded at their net present value of estimated future cash flows using a risk adjusted discount rate. All pledges are expected to be collected within one year. Pledges receivable include pledges from board members of \$-0- and \$2,250 at January 31, 2021 and 2020, respectively.

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 6 PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of January 31:

	2021	2020
Land and Buildings, Original	\$ 1	\$ 1
Land Improvements	1,673,542	1,384,194
Building Improvements	1,281,055	1,258,205
Barn Renovations	1,464,153	1,464,153
Maintenance Building	260,266	260,266
Deer Fence	377,819	293,319
Equipment	358,097	358,097
Vehicles	87,681	87,681
Furniture and Fixtures	30,062	30,062
Construction in Process	-	288,681
Subtotal	5,532,676	5,424,659
Accumulated Depreciation	(1,619,543)	(1,440,906)
Total	<u>\$ 3,913,133</u>	<u>\$ 3,983,753</u>

The value of the original land and buildings is recorded at \$1 for financial statement purposes.

NOTE 7 LINE OF CREDIT

During the years ended January 31, 2021 and 2020, the Arboretum had available a \$175,000 line of credit with TD Bank. The line of credit is secured by shares of the Vanguard 500 Index Fund. At January 31, 2021 and 2020, the shares had a market value of \$774,720 and \$693,050, respectively.

Interest on borrowings against the line of credit is at the greater of the bank's prime rate plus 0.25% or the contracted floor rate of 4.75%. Interest is due and payable monthly. At January 31, 2021 and 2020, there was no balance outstanding under this agreement. Maximum borrowings in the fiscal years ended January 31, 2021 and 2020 were \$-0-. The line of credit was extended to June 17, 2021. There was no interest expense incurred for the years ended January 31, 2021 and 2020.

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 8 SPECIAL EVENTS

Revenue and expenses related to specific special events are as follows for the years ended January 31:

	2021				
	Revenue	Sponsorships	Total	Expenses	Net
Tyler at Twilight	\$ 50,603	\$ 28,000	\$ 78,603	\$ (3,316)	\$ 75,287
Pancake Breakfast	7,224	3,000	10,224	(2,401)	7,823
Plant Sale	27,221	-	27,221	(12,961)	14,260
Bird Seed Sale	3,027	500	3,527	(1,925)	1,602
Total	<u>\$ 88,075</u>	<u>\$ 31,500</u>	<u>\$ 119,575</u>	<u>\$ (20,603)</u>	<u>\$ 98,972</u>

	2020				
	Revenue	Sponsorships	Total	Expenses	Net
Tyler at Twilight	\$ 103,369	\$ 44,470	\$ 147,839	\$ (22,645)	\$ 125,194
Pancake Breakfast	8,230	1,500	9,730	(2,253)	7,477
Plant Sale	52,150	-	52,150	(21,510)	30,640
Pumpkin Days	16,197	6,500	22,697	(16,906)	5,791
Mini Events	10,148	-	10,148	(3,904)	6,244
Total	<u>\$ 190,094</u>	<u>\$ 52,470</u>	<u>\$ 242,564</u>	<u>\$ (67,218)</u>	<u>\$ 175,346</u>

NOTE 9 FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions. Those expenses include salaries and benefits, depreciation, credit card fees, and occupancy expenses. Salaries and benefits are allocated on the basis of estimates of time and effort. Depreciation and occupancy expenses are allocated based on specific buildings and square footage of the building which houses support services. Credit card fees are allocated based on related revenue sources.

NOTE 10 RETIREMENT PLAN

The Arboretum has instituted a 401(k) retirement plan covering employees who have completed one year of service and attained the age of 21. The plan is funded by voluntary contributions of the plan participants and a discretionary employer matching contribution. During the years ended January 31, 2021 and 2020, the Arboretum incurred \$3,464 and \$3,711, respectively, in expenses related to this plan.

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 11 ENDOWMENTS

Accounting standards for the classification and disclosure of endowments of nonprofit organizations provide guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA) and require additional disclosures about an organization's endowment funds. As of January 31, 2021, Pennsylvania has not adopted UPMIFA. The following disclosures are made as required by accounting standards.

The endowment of the Arboretum consists of several donor-restricted endowment funds established for various purposes. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Arboretum interprets Pennsylvania law governing donor-restricted endowment funds (PA Law) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Arboretum classifies as net assets with donor restrictions (a) the original value of gifts donated to the with donor restriction endowment, (b) the original value of subsequent gifts to the with donor restriction endowment, and (c) the change in fair value (investment gains and losses) of the fund, including decreases, if any, in the investment amount beyond the original amount of the contribution, as consistent with the standards prescribed by PA Law.

In accordance with PA Law, the Arboretum considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (a) the duration and preservation of the fund, (b) the purposes of the Arboretum and the donor-restricted endowment fund, (c) general economic conditions, (d) the possible effect of inflation or deflation, (e) the expected total return from income and the appreciation of investments, (f) other resources of the Arboretum, and (g) the investment policies of the Arboretum.

Net asset classification by type of endowment as of January 31, 2021 and 2020 consisted of the following:

2021			
	Without Donor Restriction	With Donor Restriction	Total
Tyler Trust	\$ -	\$ 4,196,239	\$ 4,196,239
Wister Endowment	-	2,863,213	2,863,213
Other Endowments	-	1,702,182	1,702,182
Board-Designated Endowment Funds	85,321	-	85,321
Total	<u>\$ 85,321</u>	<u>\$ 8,761,634</u>	<u>\$ 8,846,955</u>
2020			
	Without Donor Restriction	With Donor Restriction	Total
Tyler Trust	\$ -	\$ 3,907,986	\$ 3,907,986
Wister Endowment	-	2,694,830	2,694,830
Other Endowments	-	1,559,928	1,559,928
Board-Designated Endowment Funds	40,130	-	40,130
Total	<u>\$ 40,130</u>	<u>\$ 8,162,744</u>	<u>\$ 8,202,874</u>

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 11 ENDOWMENTS (CONTINUED)

The Arboretum and PNC Bank share trusteeship over the Tyler Trust. The Arboretum has sole trusteeship over the other endowments.

Changes in endowment net assets for the years ended January 31 are as follows:

	2021		
	Without Donor Restriction	With Donor Restriction	Total
Endowment Net Assets - Beginning of Year	\$ 40,130	\$ 8,162,744	\$ 8,202,874
Investment Income	647	108,422	109,069
Net Realized and Unrealized Losses	10,320	838,774	849,094
Total Investment Return	10,967	947,196	958,163
Contributions and Transfers	36,000	-	36,000
Amounts Appropriated for Expenditure	(1,776)	(348,306)	(350,082)
Endowment Net Assets - End of Year	<u>\$ 85,321</u>	<u>\$ 8,761,634</u>	<u>\$ 8,846,955</u>

	2020		
	Without Donor Restriction	With Donor Restriction	Total
Endowment Net Assets - Beginning of Year	\$ 38,597	\$ 7,568,755	\$ 7,607,352
Investment Income	859	138,335	139,194
Net Realized and Unrealized Gains	2,390	751,931	754,321
Total Investment Return	3,249	890,266	893,515
Contributions and Transfers	-	15,365	15,365
Amounts Appropriated for Expenditure	(1,716)	(311,642)	(313,358)
Endowment Net Assets - End of Year	<u>\$ 40,130</u>	<u>\$ 8,162,744</u>	<u>\$ 8,202,874</u>

With Donor Restriction Funds with Deficiencies

At times, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or PA Law requires the Arboretum to retain as a fund of perpetual duration. There were no such deficiencies of this nature as of January 31, 2021 and 2020.

Return Objectives and Risk Parameters

The Arboretum has adopted investment and spending policies, approved by the board of trustees, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment fund while seeking to maintain the purchasing power of those endowment assets over the long-term. Endowment assets include those assets of donor-restricted funds that the Arboretum must hold in perpetuity. The primary long-term management objective is to produce a total return, including maintaining purchasing power of the assets, indexed to inflation, and capital appreciation, which exceeds the annual distribution with acceptable levels of risk.

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 11 ENDOWMENTS (CONTINUED)

Strategies Employed for Achieving Objectives

To satisfy its long-term rate of return objectives, the Arboretum relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Endowment assets are invested in a well-diversified asset mix, which includes equity and fixed income securities that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution ranging from 2% to 7% while growing the funds if possible. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Arboretum has a policy of appropriating for distribution each year 2% to 7% of its endowment fund's average fair value over the prior three years through the calendar year-end preceding the current fiscal year in which the distribution is planned. In establishing this policy, the Arboretum considers the long-term expected return on its endowment.

The target spending rate is that which as part of total return satisfies these conditions: (a) permits enough reinvestment to preserve the real purchasing power of current funds, (b) permits a level of consistency and stability in the programs of the Arboretum, (c) is sustainable over time regardless of periodic variations in the levels required to satisfy the first condition, and (d) recognizes that circumstances may preclude achievement of all three objectives in any one year.

NOTE 12 CONCENTRATIONS OF CREDIT RISK AND REVENUE SOURCES

At times, cash in bank may exceed FDIC limits.

The Arboretum maintains its investments at the Vanguard Group, Glenmede, and PNC located in Pennsylvania. All maintain a blanket insured fidelity bond that covers each of the funds.

During the years ended January 31, 2021 and 2020, the Arboretum received contributions from board members totaling \$ 71,677 and \$67,092, respectively.

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 13 NET ASSET WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods as of January 31:

	<u>2021</u>	<u>2020</u>
Subject to Expenditure for Specific Purpose:		
Fragrant Garden - Hort Society	\$ 2,450	\$ 250
Wister Steps	23	19,369
Technology Grant	2,369	4,712
Edible Garden Curator	21,657	43,000
Education Special Projects	40,257	29,840
Painter Plants Exhibit	1,325	2,471
Pink Hill Restoration	-	16,869
Butterfly Exhibit	5,047	5,048
Horticultural Discretionary	118,490	69,737
Programs Discretionary	19,004	18,876
Executive Director Discretionary	25,000	10,000
Lucille's Garden	20,952	-
Other Projects	10,103	9,981
Total	<u>266,677</u>	<u>230,153</u>
Subject to Spending Policy and Appropriation:		
Endowment Corpus	4,225,409	4,225,409
Endowment Investment Earnings	<u>4,536,225</u>	<u>3,937,335</u>
Total Net Assets with Donor Restrictions	<u><u>\$ 9,028,311</u></u>	<u><u>\$ 8,392,897</u></u>

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 13 NET ASSET WITH DONOR RESTRICTIONS (CONTINUED)

Net assets released from donor restrictions for the years ended January 31 are as follows:

	2021	2020
Subject to Expenditure for Specific Purpose:		
Wister Steps	\$ 19,345	\$ 31
Technology Grant	2,343	473
Edible Garden Curator	27,425	-
Education Special Projects	4,733	4,387
Painter Plants Exhibit	1,146	2,260
Pink Hill Restoration	32,869	3,344
Horticultural Discretionary	-	2,645
Lucille's Garden	10,468	-
Programs Discretionary	-	761
Other Projects	-	159
Total	<u>98,329</u>	<u>14,060</u>
Construction Completed and Placed in Assets:		
Pink Hill Restoration	-	171,480
Horticultural Discretionary	44,747	40,089
Programs Discretionary	-	10,579
Wister Steps	-	4,950
Total	<u>44,747</u>	<u>227,098</u>
Total Net Assets Released from Restriction	<u>\$ 143,076</u>	<u>\$ 241,158</u>

NOTE 14 NET ASSET WITHOUT DONOR RESTRICTIONS

The Arboretum's governing board has designated net assets without donor restrictions for the following purposes as of January 31:

	2021	2020
Operating Reserve	\$ 149,900	\$ -
Capital Reserve	39,015	26,165
Opportunity Reserve	26,706	94,206
Total	<u>215,621</u>	<u>120,371</u>
Endowment	85,321	40,130
Total	<u>\$ 300,942</u>	<u>\$ 160,501</u>

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 15 PAYCHECK PROTECTION PLAN LOAN

In April 2020, the Arboretum received a loan in the amount of \$225,722 to fund payroll and utilities through the Paycheck Protection Program (the PPP Loan). The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration (SBA). Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if Tyler fails to apply for forgiveness within 10 months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program. To the extent that all or part of the PPP Loan is not forgiven, Tyler will be required to pay interest on the PPP Loan at a rate of 1.0% per annum.

On June 1 2021, the Arboretum received notice from the financial institution facilitating the PPP loan that the loan has been forgiven in full by the SBA. Based on this full forgiveness determination, the Arboretum will recognize the funds from the SBA as a gain from the extinguishment of debt in the subsequent fiscal year.

In February 2021, the Arboretum applied for a Second Draw PPP loan in the amount of \$221,592. The loan bears interest at a fixed rate of 1%, with the first six months of interest deferred, has a term of five years, is unsecured and is guaranteed by the SBA. Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if Tyler fails to apply for forgiveness within 10 months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval in accordance with the terms of the program. To the extent that all or part of the PPP Loan is not forgiven, Tyler will be required to pay interest on the PPP Loan at a rate of 1.0% per annum.

The SBA may review funding eligibility and usage of funds from the Second Draw PPP Loan for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the Arboretum's financial position. Management expects the Second Draw of the PPP Loan will be forgiven.

NOTE 16 ECONOMIC INJURY DISASTER LOAN (EIDL)

In June 2020, The John J. Tyler Arboretum received an EIDL Loan in the amount of \$150,000. The EIDL program is designed to provide economic relief to businesses that are experiencing a temporary loss of revenue due to COVID-19. Monthly installment payments, including principal and interest (2.75%), will begin 24 months from the date of the promissory note. The balance of principal and interest will be due and payable 30 years from the date of the promissory note. The EIDL loan is collateralized by all tangible and intangible personal property of Tyler.

**JOHN J. TYLER ARBORETUM
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

NOTE 16 ECONOMIC INJURY DISASTER LOAN (EIDL) (CONTINUED)

Principal maturities due on the EIDL subsequent to January 31, 2021 are as follows:

<u>Year Ending January 31,</u>	<u>Amount</u>
2022	\$ -
2023	3,568
2024	5,352
2025	5,352
2026	5,352
Thereafter	130,376
Total	<u>\$ 150,000</u>

NOTE 17 RISKS AND UNCERTAINTIES

In March 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to The John J. Tyler Arboretum, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes The John J. Tyler Arboretum is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events continue to develop.

JOHN J. TYLER ARBORETUM
SCHEDULE OF FINANCIAL POSITION BY NET ASSET CLASS
JANUARY 31, 2021
(SEE INDEPENDENT AUDITORS' REPORT)

ASSETS	Without Donor Restriction	With Donor Restriction	Interfund Activity	Totals
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 608,002	\$ 251,677	\$ -	\$ 859,679
Grants & Pledges Receivables	745	15,000	-	15,745
Inventories	8,236	-	-	8,236
Prepaid Expenses	12,610	-	-	12,610
Total Current Assets	629,593	266,677	-	896,270
INVESTMENTS				
Marketable Securities	202,237	-	-	202,237
Endowments	85,321	8,761,634	-	8,846,955
Total Investments	287,558	8,761,634	-	9,049,192
LAND, BUILDING, AND EQUIPMENT				
Land, Building Improvements, and Construction in Progress	5,056,836	-	-	5,056,836
Equipment	358,097	-	-	358,097
Vehicles	87,681	-	-	87,681
Furniture and Fixtures	30,062	-	-	30,062
Subtotal	5,532,676	-	-	5,532,676
Accumulated Depreciation	(1,619,543)	-	-	(1,619,543)
Land, Building, and Equipment, Net	3,913,133	-	-	3,913,133
Total Assets	<u>\$ 4,830,284</u>	<u>\$ 9,028,311</u>	<u>\$ -</u>	<u>\$ 13,858,595</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts Payable	\$ 57,953	\$ -	\$ -	\$ 57,953
Accrued Expenses	86,531	-	-	86,531
Refundable Advances	40,636	-	-	40,636
Deferred Revenue - Current Portion	384,510	-	-	384,510
Annuity Payment Liability - Current Portion	7,450	-	-	7,450
Total Current Liabilities	577,080	-	-	577,080
LONG-TERM LIABILITIES				
Deferred Revenue - Long-Term Portion	548,989	-	-	548,989
Annuity Payment Liability - Long-Term Portion	150,874	-	-	150,874
Paycheck Protection Program Loan	225,722	-	-	225,722
Economic Injury Disaster Loan	150,000	-	-	150,000
Total Long-Term Liabilities	1,075,585	-	-	1,075,585
NET ASSETS	<u>3,177,619</u>	<u>9,028,311</u>	<u>-</u>	<u>12,205,930</u>
Total Liabilities and Net Assets	<u>\$ 4,830,284</u>	<u>\$ 9,028,311</u>	<u>\$ -</u>	<u>\$ 13,858,595</u>

