

Forms 990 / 990-EZ Return Summary

For calendar year 2020, or tax year beginning _____, and ending _____

32-0371538

DELAWARE BOTANIC GARDENS, INC.

Net Asset / Fund Balance at Beginning of Year 3,051,614

Revenue

| | | |
|-------------------------|------------------|------------------|
| Contributions | <u>1,398,009</u> | |
| Program service revenue | <u>19,568</u> | |
| Investment income | <u>5,206</u> | |
| Capital gain / loss | | |
| Fundraising / Gaming: | | |
| Gross revenue | <u>61,909</u> | |
| Direct expenses | <u>12,874</u> | |
| Net income | <u>49,035</u> | |
| Other income | <u>3,193</u> | |
| Total revenue | | <u>1,475,011</u> |

Expenses

| | | |
|------------------------|----------------|----------------|
| Program services | <u>405,825</u> | |
| Management and general | <u>50,708</u> | |
| Fundraising | <u>33,637</u> | |
| Total expenses | | <u>490,170</u> |

Excess / (deficit) 984,841

Changes _____

Net Asset / Fund Balance at End of Year 4,036,455

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Reconciliation of Revenue

| | |
|--|------------------|
| Total revenue per financial statements | |
| Less: | |
| Unrealized gains | |
| Donated services | |
| Recoveries | |
| Other | |
| Plus: | |
| Investment expenses | |
| Other | |
| Total revenue per return | <u>1,475,011</u> |

Reconciliation of Expenses

| | |
|---|----------------|
| Total expenses per financial statements | |
| Less: | |
| Donated services | |
| Prior year adjustments | |
| Losses | |
| Other | |
| Plus: | |
| Investment expenses | |
| Other | |
| Total expenses per return | <u>490,170</u> |

Balance Sheet

| | Beginning | Ending | Differences |
|-------------|------------------|------------------|----------------|
| Assets | <u>3,058,752</u> | <u>4,160,613</u> | |
| Liabilities | <u>7,138</u> | <u>124,158</u> | |
| Net assets | <u>3,051,614</u> | <u>4,036,455</u> | <u>984,841</u> |

Miscellaneous Information

Amended return _____
 Return / extended due date 11/15/21
 Failure to file penalty _____

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047
2020
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ 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.

A For the 2020 calendar year, or tax year beginning , and ending

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

C Name of organization: **DELAWARE BOTANIC GARDENS, INC.**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. BOX 1390
 City or town, state or province, country, and ZIP or foreign postal code
OCEAN VIEW DE 19970

D Employer identification number: **32-0371538**
E Telephone number: **202-256-9501**
G Gross receipts\$ **1,497,197**

F Name and address of principal officer:
RAYMOND J. SANDER

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: ▶ **WWW.DELAWAREGARDENS.ORG** **H(c)** Group exemption number ▶

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **2012** **M** State of legal domicile: **DE**

Part I Summary

| | | | | |
|--|---|---|---------------------------|--------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O | | | |
| | 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) | | |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | | |
| | 5 | Total number of individuals employed in calendar year 2020 (Part V, line 2a) | | |
| | 6 | Total number of volunteers (estimate if necessary) | | |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | | |
| 7b | Net unrelated business taxable income from Form 990-T, Part I, line 1 | | | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | | 727,206 | 1,398,009 |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 19,907 | 19,568 |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 12,395 | 5,206 |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 55,479 | 52,228 |
| | | | 814,987 | 1,475,011 |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | | 0 |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | | | 0 |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | | 57,471 | 164,050 |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | | 38,459 | 25,036 |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ 33,637 | | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 289,378 | 301,084 |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 385,308 | 490,170 | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | | 429,679 | 984,841 | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | | Beginning of Current Year | End of Year |
| | 21 Total liabilities (Part X, line 26) | | 3,058,752 | 4,160,613 |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | | 7,138 | 124,158 |
| | | 3,051,614 | 4,036,455 | |

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: **RAYMOND J. SANDER** Date: _____
 Type or print name and title: **PRESIDENT**

Paid Preparer Use Only

Print/Type preparer's name: **SARAH E. DILL** Preparer's signature: _____ Date: **09/28/21** Check if self-employed PTIN: **P01524540**

Firm's name ▶ **RAYMOND F. BOOK & ASSOCIATES, P.A.** Firm's EIN ▶ **51-0345018**
220 BEISER BLVD.
 Firm's address ▶ **DOVER, DE 19904-7790** Phone no. **302-734-5826**

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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 \$ **405,825** including grants of\$) (Revenue \$ **19,568**)

THE DELAWARE BOTANIC GARDENS AT PEPPER CREEK HAS CREATED A UNIQUE, SUSTAINABLE, INSPIRATIONAL, AND ACCESSIBLE GARDEN FOR PUBLIC BENEFIT AND ENJOYMENT.

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

N/A

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

N/A

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

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

4e Total program service expenses ► **405,825**

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)? <i>If "Yes," complete Schedule A</i> | X | |
| 2 | Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? | X | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i> | | 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? <i>If "Yes," complete Schedule C, Part III</i> | | 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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i> | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | | 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? <i>If "Yes," complete Schedule D, Part IV</i> | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> | 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? <i>If "Yes," complete Schedule D, Part VI</i> | 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? <i>If "Yes," complete Schedule D, Part VII</i> | | 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? <i>If "Yes," complete Schedule D, Part VIII</i> | | 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? <i>If "Yes," complete Schedule D, Part IX</i> | | X |
| e | Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | | 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)? <i>If "Yes," complete Schedule D, Part X</i> | | X |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | | X |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | 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? <i>If "Yes," complete Schedule F, Parts I and IV</i> | | 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? <i>If "Yes," complete Schedule F, Parts II and IV</i> | | 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? <i>If "Yes," complete Schedule F, Parts III and IV</i> | | 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? <i>If "Yes," complete Schedule G, Part I</i> See instructions | 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? <i>If "Yes," complete Schedule G, Part II</i> | X | |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | | X |
| 20a | Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | 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? <i>If "Yes," complete Schedule I, Parts I and II</i> | | X |

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? <i>If "Yes," complete Schedule I, Parts I and III</i> | | 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? <i>If "Yes," complete Schedule J</i> | | 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| d | 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? <i>If "Yes," complete Schedule L, Part I</i> | | X |
| b | 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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i> | | 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? <i>If "Yes," complete Schedule L, Part III</i> | | 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)? | | |
| a | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| b | A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| c | A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | | 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? <i>If "Yes," complete Schedule R, Part I</i> | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | | X |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | X |
| b | 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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | 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? <i>If "Yes," complete Schedule R, Part VI</i> | | 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 Compliance

Check 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 | | |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X | |

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 3 | | |
| 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) | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | 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 | | |
| 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)? | | 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? | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | |
| 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? | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 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? | | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | |
| 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? | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 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? | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| 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 |

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

| | 1a | 11 | Yes | No |
|--|-----------|-----------|-----------|----------|
| 1a Enter the number of voting members of the governing body at the end of the tax year 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. | | 11 | | |
| b Enter the number of voting members included on line 1a, above, who are independent | 1b | 11 | | |
| 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 If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | 15b | X |
| 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 ► **DE**
- 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 ►

RAYMOND SANDER P.O. BOX 1390 DE 19970 202-256-9501
OCEAN VIEW

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.

 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 per week (list any hours for related organizations below dotted 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) BRENT BAKER SECRETARY | 40.00 0.00 | X | | X | | | | 0 | 0 | |
| (2) TOM BASON DIRECTOR | 30.00 0.00 | X | | | | | | 0 | 0 | |
| (3) RON BASS DIRECTOR | 20.00 0.00 | X | | | | | | 0 | 0 | |
| (4) PETER E. CARTER DIRECTOR | 2.00 0.00 | X | | | | | | 0 | 0 | |
| (5) JEREMY HAGER DIRECTOR | 7.00 0.00 | X | | | | | | 0 | 0 | |
| (6) KATHY JOHNSON TREASURER | 35.00 0.00 | X | | X | | | | 0 | 0 | |
| (7) WILLIAM MCAVOY DIRECTOR | 2.00 0.00 | X | | | | | | 0 | 0 | |
| (8) CAROL MCCLOUD VICE PRESIDENT | 40.00 0.00 | X | | X | | | | 0 | 0 | |
| (9) RAYMOND J. SANDER PRESIDENT | 45.00 0.00 | X | | X | | | | 0 | 0 | |
| (10) SHERYL J SWED EXECUTIVE DIRECTOR | 50.00 0.00 | X | | X | | | | 0 | 0 | |
| (11) SCOTT THOMAS DIRECTOR | 2.00 0.00 | X | | | | | | 0 | 0 | |

Part VIII Statement of Revenue

Check 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 | 1a Federated campaigns | 1a | | | | |
| | b Membership dues | 1b | 53,766 | | | |
| | c Fundraising events | 1c | 23,665 | | | |
| | d Related organizations | 1d | | | | |
| | e Government grants (contributions) | 1e | 197,565 | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 1,123,013 | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ 15,996 | | | |
| | h Total. Add lines 1a-1f | | 1,398,009 | | | |
| Program Service Revenue | 2a ADMISSIONS | Business Code | 17,366 | 17,366 | | |
| | b OTHER PROGRAM | | 2,202 | 2,202 | | |
| | c | | | | | |
| | d | | | | | |
| | e | | | | | |
| | f All other program service revenue | | | | | |
| | g Total. Add lines 2a-2f | | 19,568 | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 5,206 | | | 5,206 |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | |
| | 5 Royalties | | | | | |
| | 6a Gross rents | (i) Real (ii) Personal | | | | |
| | b Less: rental expenses | 6b | | | | |
| | c Rental inc. or (loss) | 6c | | | | |
| | d Net rental income or (loss) | | | | | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities (ii) Other | | | | |
| | b Less: cost or other basis and sales exps. | 7b | | | | |
| | c Gain or (loss) | 7c | | | | |
| | d Net gain or (loss) | | | | | |
| | 8a Gross income from fundraising events (not including \$ 23,665 of contributions reported on line 1c). See Part IV, line 18 | 8a | 61,909 | | | |
| b Less: direct expenses | 8b | 12,874 | | | | |
| c Net income or (loss) from fundraising events | | 49,035 | | | | |
| 9a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | |
| b Less: direct expenses | 9b | | | | | |
| c Net income or (loss) from gaming activities | | | | | | |
| 10a Gross sales of inventory, less returns and allowances | 10a | 12,505 | | | | |
| b Less: cost of goods sold | 10b | 9,312 | | | | |
| c Net income or (loss) from sales of inventory | | 3,193 | | | 3,193 | |
| Miscellaneous Revenue | 11a | Business Code | | | | |
| | b | | | | | |
| | c | | | | | |
| | d All other revenue | | | | | |
| | e Total. Add lines 11a-11d | | | | | |
| 12 Total revenue. See instructions | | 1,475,011 | 19,568 | 0 | 8,399 | |

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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 | | | | |
| 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 | 147,685 | 136,185 | 11,500 | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | | | | |
| 10 Payroll taxes | 16,365 | 16,365 | | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 14,800 | | 14,800 | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 7 | 25,036 | | | 25,036 |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | 7,624 | 6,366 | 1,258 | |
| 12 Advertising and promotion | 4,844 | | 4,844 | |
| 13 Office expenses | 3,602 | | 3,602 | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 1 | 1 | | |
| 17 Travel | 1,238 | | 1,238 | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | 2,283 | | 2,283 | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 131,140 | 131,140 | | |
| 23 Insurance | 17,352 | 17,352 | | |
| 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 GROUNDS MAINTENANCE | 98,416 | 98,416 | | |
| b OTHER FUNDRAISING | 8,601 | | | 8,601 |
| c BANK MERCHANT FEES | 4,673 | | 4,673 | |
| d TECHNOLOGY | 3,600 | | 3,600 | |
| e All other expenses | 2,910 | | 2,910 | |
| 25 Total functional expenses. Add lines 1 through 24e | 490,170 | 405,825 | 50,708 | 33,637 |
| 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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

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 | 72,936 | 1 | 384,066 | |
| | 2 | Savings and temporary cash investments | 426,695 | 2 | 1,019,623 | |
| | 3 | Pledges and grants receivable, net | 100,414 | 3 | 128,438 | |
| | 4 | Accounts receivable, net | | 4 | | |
| | 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 | | 8 | 5,523 | |
| | 9 | Prepaid expenses and deferred charges | 8 | 9 | 1,553 | |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a | 2,781,146 | | |
| | b | Less: accumulated depreciation | 10b | 209,136 | 10c | 2,572,010 |
| | 11 | Investments—publicly traded securities | | 11 | | |
| | 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 | 44,257 | 15 | 49,400 | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 3,058,752 | 16 | 4,160,613 | | |
| Liabilities | 17 | Accounts payable and accrued expenses | 7,138 | 17 | 12,484 | |
| | 18 | Grants payable | | 18 | | |
| | 19 | Deferred revenue | | 19 | | |
| | 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 | | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | 111,674 | |
| | 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 | | 25 | | |
| | 26 | Total liabilities. Add lines 17 through 25 | 7,138 | 26 | 124,158 | |
| 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 | 2,786,121 | 27 | 3,001,927 | |
| | 28 | Net assets with donor restrictions | 265,493 | 28 | 1,034,528 | |
| | 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 | 3,051,614 | 32 | 4,036,455 | |
| 33 | Total liabilities and net assets/fund balances | 3,058,752 | 33 | 4,160,613 | | |

Part XI Reconciliation of Net Assets

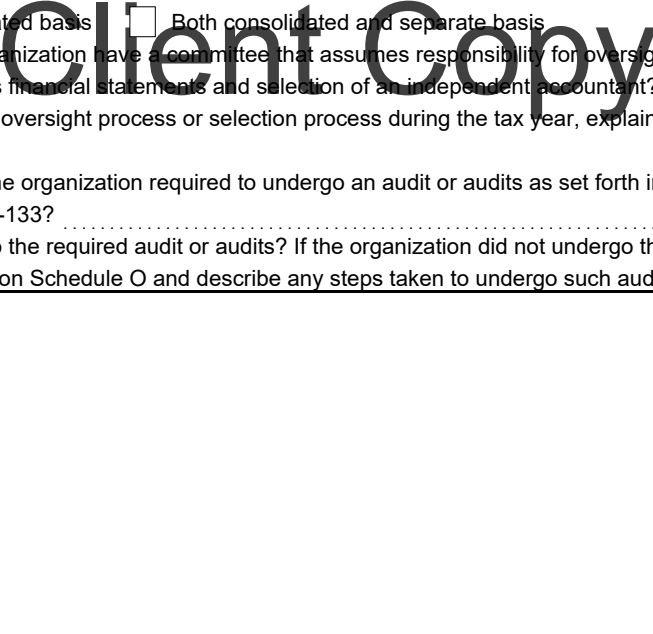
Check if Schedule O contains a response or note to any line in this Part XI

| | | | |
|-----------|--|-----------|------------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 1,475,011 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 490,170 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 984,841 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 3,051,614 |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 4,036,455 |

Part XII Financial Statements and Reporting

Check 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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | X | |
| 2b | 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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | X |
| 2c | 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 |
| 3b | 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 | | |



SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

2020 Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

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

Name of the organization: DELAWARE BOTANIC GARDENS, INC. Employer identification number: 32-0371538

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).
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).
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).
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).
8 A community trust described in section 170(b)(1)(A)(vi).
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.
10 X 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...
11 An organization organized and operated exclusively to test for public safety.
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...
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
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).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Rows (A) through (E) and Total.

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

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

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12 Gross receipts from related activities, etc. (see instructions) 12
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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f)) 14 %
15 Public support percentage from 2019 Schedule A, Part II, line 14 15 %
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
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
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
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
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

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.") | 530,152 | 443,714 | 988,077 | 727,206 | 1,398,009 | 4,087,158 |
| 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 | 83,877 | 89,274 | 100,650 | 127,882 | 81,477 | 483,160 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | 2,830 | 12,505 | 15,335 |
| 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 | 614,029 | 532,988 | 1,088,727 | 857,918 | 1,491,991 | 4,585,653 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | 60,948 | 60,948 |
| 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 | | | | | 60,948 | 60,948 |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 4,524,705 |

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 | 614,029 | 532,988 | 1,088,727 | 857,918 | 1,491,991 | 4,585,653 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 1,908 | 1,151 | 110 | 12,395 | 5,206 | 20,770 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 1,908 | 1,151 | 110 | 12,395 | 5,206 | 20,770 |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | 5,555 | | 5,555 |
| 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.) | 615,937 | 534,139 | 1,088,837 | 875,868 | 1,497,197 | 4,611,978 |
| 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 ▶ <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---------|
| 15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) | 15 | 98.11 % |
| 16 Public support percentage from 2019 Schedule A, Part III, line 15 | 16 | 92.83 % |

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? <i>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.</i> | | |
| 2 | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | |
| 3a | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i> | | |
| 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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | | |
| c | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 4a | Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i> | | |
| b | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i> | | |
| 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)? <i>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.</i> | | |
| 5a | Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i> | | |
| 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? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 8 | Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 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))? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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)? <i>If "Yes," answer line 10b below.</i> | | |
| b | Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 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?

Section E. Type III Functionally-Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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 (<i>explain in detail in Part VI</i>): | | |
| 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 0.035 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). | | |

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

Table with 2 columns: Section D - Distributions and Current Year. Rows 1-10 detailing distribution types and amounts.

Table with 4 columns: Section E - Distribution Allocations, (i) Excess Distributions, (ii) Underdistributions Pre-2020, and (iii) Distributable Amount for 2020. Rows 1-20 detailing allocation details.

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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.)

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

OMB No. 1545-0047

2020▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

Name of the organization

Employer identification number

DELAWARE BOTANIC GARDENS, INC.**32-0371538**

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 33¹/₃% 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).

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

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

Name of organization

DELAWARE BOTANIC GARDENS, INC.

Employer identification number

32-0371538

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 | CRESTLEA FOUNDATION, INC. 100 WEST 10TH STREET, SUITE 1 WILMINGTON DE 19801 | \$ 15,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | GEORGE A ROBBINS AND RONALD W BASS 5 SEASIDE DR LEWES DE 19958 | \$ 25,425 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | RAYMOND J. SANDER & SHERYL J. SWED 201 ASHWOOD STREET BETHANY BEACH DE 19930 | \$ 20,450 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | LONGWOOD FOUNDATION, INC. 100 WEST 10TH STREET, SUITE 1109 WILMINGTON DE 19801 | \$ 105,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | MARMOT FOUNDATION 100 WEST 10TH STREET WILMINGTON DE 19801 | \$ 20,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | ELLICE AND ROSA MCDONALD FOUNDATION 3801 KENNETT PIKE WILMINGTON DE 19807 | \$ 250,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization

DELAWARE BOTANIC GARDENS, INC.

Employer identification number

32-0371538

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 |
|------------|---|----------------------------|--|
| 7 | BRENT & MALINDA BAKER 36471 RIDGESHORE LN MILLVILLE DE 19967 | \$ 15,073 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 8 | EDWARD KUSSY 3701 CAMERON MILL RD ALEXANDRIA VA 22305 | \$ 6,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 9 | NANCY FREDERICK 4830 KENNET PIKE, APT 3102 WILMINGTON DE 19807 | \$ 17,996 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.) |
| 10 | STATE OF DELAWARE STATE TREASURER 820 SILVER LAKE BLVD STE 100 DOVER DE 19904 | \$ 85,199 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 11 | U.S. SMALL BUSINESS ASSOCIATION PPP & EIDL 409 3RD ST., SW WASHINGTON DC 20416 | \$ 44,095 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 12 | CRYSTAL TRUST PO BOX 39 MONTCHANIN DE 19710-0039 | \$ 350,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization

DELAWARE BOTANIC GARDENS, INC.

Employer identification number

32-0371538

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 |
|------------|---|----------------------------|---|
| 13 | DNREC DIV OF WATERSHED STEWARDSHIP 100 W WATER ST STE 10B DOVER DE 19904 | \$ 68,271 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 14 | STANLEY SMITH HORTICULTURE TRUST 770 TAMALPAIS DR STE 309 CORTE MADERA CA 94925-1737 | \$ 13,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 15 | NOR'EASTER FOUNDATION PO BOX 3568 GREENVILLE DE 19807-0568 | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 16 | PARKEBANK 601 DELSEA DR SEWELL NJ 08080-9325 | \$ 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 17 | GOOD EARTH MARKET, LLC 31806 GOOD EARTH LANE OCEAN VIEW DE 19970-3561 | \$ 5,975 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 18 | HELEN & STEVE RALEIGH 34645 WINDING RD FRANKFORD DE 19945 | \$ 65,688 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization

DELAWARE BOTANIC GARDENS, INC.

Employer identification number

32-0371538

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 |
|------------|---|----------------------------|---|
| 19 | CELESTINO PENNONI 501 SILVERSIDE RD STE 123 WILMINGTON DE 19809 | \$ 155,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 20 | HEIDI & KEVIN GILMORE 24353 THORNEY TRCE MILLSBORO DE 19966-4409 | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | <div style="font-size: 48px; opacity: 0.5;">Client Copy</div> | | 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.) |
| | | | 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

DELAWARE BOTANIC GARDENS, INC.

Employer identification number

32-0371538

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

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---------------------------|--|---|----------------------|
| 9 | 305 SHARES OF DUPONT STOCK | \$ 15,996 | 06/19/20 |
| | | | |
| | | | |
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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

Employer identification number

DELAWARE BOTANIC GARDENS, INC.

32-0371538

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-9 regarding conservation easements.

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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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1a-1b and 2a-2b regarding art and historical treasures.

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 exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other
- 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:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 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 | 31,257 | 22,460 | 18,322 | 10,843 | 10,411 |
| b Contributions | 6,342 | 6,657 | 5,300 | 6,164 | |
| c Net investment earnings, gains, and losses | 4,587 | 2,245 | 579 | 1,604 | 584 |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | 437 | 105 | 583 | 289 | 152 |
| g End of year balance | 41,749 | 31,257 | 22,460 | 18,322 | 10,843 |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **100.00 %**
 - b** Permanent endowment %
 - c** Term endowment %
- 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:
- | | Yes | No |
|---|----------|----------|
| (i) Unrelated organizations | X | |
| (ii) Related organizations | | X |
| 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 | | | | |
| b Buildings | | 377,606 | 15,364 | 362,242 |
| c Leasehold improvements | | 1,914,640 | 122,806 | 1,791,834 |
| d Equipment | | 291,781 | 62,346 | 229,435 |
| e Other | | 197,119 | 8,620 | 188,499 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 2,572,010 |

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. (Column (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. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ | | |

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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) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | |

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

Part XIII Supplemental Information *(continued)*

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

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

2020

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

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

Open to Public Inspection

Name of the organization

DELAWARE BOTANIC GARDENS, INC.

Employer identification number

32-0371538

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|---|---|
| | | Yes | No | | | |
| YORKSTON CONSULTING 1 PO BOX 489 HOCKESSIN DE 19707 | FUNDRAISER | | X | 0 | 25,036 | -25,036 |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| Total | | | | | 25,036 | -25,036 |

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3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

DELAWARE

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 | (b) Event #2 | (c) Other events | (d) Total events |
|-----------------|--|---|--------------|-------------------------------|---------------------------------|
| | | FARM DINNER (event type) | (event type) | NONE (total number) | (add col. (a) through col. (c)) |
| Revenue | 1 | Gross receipts | 85,574 | | 85,574 |
| | 2 | Less: Contributions | 23,665 | | 23,665 |
| | 3 | Gross income (line 1 minus line 2) | 61,909 | | 61,909 |
| Direct Expenses | 4 | Cash prizes | | | |
| | 5 | Noncash prizes | | | |
| | 6 | Rent/facility costs | | | |
| | 7 | Food and beverages | 8,900 | | 8,900 |
| | 8 | Entertainment | | | |
| | 9 | Other direct expenses | 3,974 | | 3,974 |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | 12,874 |
| 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | 49,035 | |

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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: _____

- 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

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- 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.

SCH G, PART I, LINE 2B, COL (V) - FUNDRAISING VS. REIMBURSEMENT EXPLANATION
YORKSTON CONSULTING
FUNDRAISER

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

2020**Open to Public
Inspection**

Name of the organization

DELAWARE BOTANIC GARDENS, INC.

Employer identification number

32-0371538**FORM 990 - ORGANIZATION'S MISSION**

THE DELAWARE BOTANIC GARDENS AT PEPPER CREEK STRIVES TO EXALT NATURE'S BEAUTY, TO DELIGHT AND EDUCATE VISITORS, AND TO STUDY AND PRESERVE THE NATURAL ECOSYSTEMS OF SUSSEX COUTNY AND DELMARVA. THE DELAWARE BOTANIC GARDNES HAS CREATED A UNIQUE, SUSTAINABLE, INSPIRATIONAL, AND ACCESSIBLE GARDEN FOR PUBLIC BENEFIT AND ENJOYMENT.

FORM 990 - ADDITIONAL INFORMATION

THE ORGANIZATION ALLOCATES A PERCENTAGE OF EACH EMPLOYEES PAYROLL AND EMPLOYER TAXES TO A CAPITAL ASSET. TOTAL WAGES AND TAXES WERE \$230,280 FOR 2020, OF WHICH, \$66,423 WAS ALLOCATED TO PROPERTY AND EQUIPMENT FOR 2020.

VOLUNTEERS

AMONG THE MANY UNIQUE CHARACTERISTICS OF THE DELAWARE BOTANIC GARDENS IS THE CENTRAL ROLE OF VOLUNTEERS IN EVERY FACET OF THE ORGANIZATION FROM MANAGEMENT AND OVERSIGHT TO IMPLEMENTATION; FROM GARDEN DESIGN TO GARDEN PLANTING AND MAINTENANCE. HIGHLY EXPERIENCED SPECIALISTS VOLUNTEER AS INFORMATION TECHNOLOGY DIRECTOR AND FINANCIAL DIRECTOR/TREASURER. THE VOLUNTEER PHOTOGRAPHER IS A LICENSED DRONE OPERATOR WHOSE PHOTOS AND VIDEOS HAVE DRAMATICALLY CAPTURED THE HISTORICAL DEVELOPMENT AND BEAUTY OF THE GARDENS.

IN 2020 THE DELAWARE BOTANIC GARDENS HAD ONLY THREE PAID POSITIONS -DEPUTY EXECUTIVE DIRECTOR & DIRECTOR OF HORTICULTURE, DIRECTOR OF FACILITIES, AND SENIOR GARDENER. THE 24,697 VOLUNTEER HOURS DONATED IN 2020 BRINGS OUR TOTAL VOLUNTEER HOURS FROM 2016 TO 2020 TO 100,855 VOLUNTEER HOURS. THESE

Name of the organization

DELAWARE BOTANIC GARDENS, INC.

Employer identification number

32-0371538

VOLUNTEER HOURS ARE THE LIFEBLOOD OF DBG. THESE VOLUNTEER HOURS HAVE COLLECTIVELY CONTRIBUTED AN ESTIMATED \$2.6 MILLION IN STAFF SALARIES THAT DBG WOULD OTHERWISE HAVE HAD TO RAISE. THIS ESTIMATE IS BASED ON THE AVERAGE HOURLY VALUE FOR VOLUNTEERS IN DELAWARE (2018-2020), AS REPORTED BY THE NONPROFIT GROUP, INDEPENDENT SECTOR. THESE HOURS EQUATE TO MORE THAN 48 WORK-YEARS OF EFFORT DURING THE PERIOD 2016 TO 2020.

IN 2020, THERE WERE 94 ACTIVE VOLUNTEERS, AND WE USE A TOP RATED, ONLINE SOFTWARE SYSTEM FOR TRACKING AND COORDINATING THE ACTIVITIES OF OUR VOLUNTEERS.

IN 2020, THE VOLUNTEERS DONATED 24,697 HOURS WERE DIRECTED TO THE FOLLOWING ACTIVITIES:

- 4,212 TO GARDEN PLANTING AND MAINTENANCE
- 1,189 TO THE DOCENT PROGRAM, INCLUDING STAFFING EVENTS & TOURS
- 3,562 TO IT MANAGEMENT AND BUSINESS SOFTWARE DEVELOPMEN
- 2,438 TO GRANT WRITING AND GRANT MANAGEMENT
- 427 TO PHOTOGRAPHY AND VIDEOGRAPHY
- 12,869 TO MANAGEMENT, INCLUDING FINANCES, FUNDRAISING, MARKETING AND

PUBLIC RELATIONS

FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS

RAY SANDER

SHERYL SWED

PRESIDENT

EXEC. DIR.

MARRIED

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

PAGE 1 OF 2

Name of the organization

Employer identification number

DELAWARE BOTANIC GARDENS, INC.

32-0371538

THE TREASURER REVIEWS THE DRAFT 990 IN DETAIL WITH THE PRESIDENT. AFTER BOTH THE TREASURER AND THE PRESIDENT HAVE APPROVED THE DRAFT, THE FORM 990 IS REVIEWED WITH THE EXECUTIVE COMMITTEE, WHICH INCLUDES THE PRESIDENT, EXECUTIVE DIRECTOR, VICE PRESIDENT, SECRETARY, TREASURER, DIRECTOR OF INFORMATION TECHNOLOGY, AND ONE OTHER BOARD MEMBER.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

THE ORGANIZATION REQUIRES EACH MEMBER OF THE BOARD OF DIRECTORS TO REVIEW AND SIGN A CONFLICT OF INTEREST POLICY STATEMENT UPON BEING APPOINTED TO THE BOARD AND ANNUALLY THEREAFTER.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

THE EXECUTIVE DIRECTOR MAKES RECOMMENDATIONS, THEN THE BUDGET COMMITTEE MAKES THE INITIAL APPROVAL AND THE FULL BOARD MAKES THE FINAL APPROVAL. NO OFFICER CURRENTLY RECEIVES COMPENSATION.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

THE ORGANIZATION'S GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII - ADDITIONAL INFORMATION

THE ORGANIZATION USES A CPA FIRM TO DO THEIR DAILY, MONTHLY, AND YEAR END BOOKKEEPING.

THE ORGANIZATION ENGAGES A SECOND, INDEPENDENT CPA FIRM TO PERFORM A COMPILATION AT YEAR-END AND TO PREPARE THE ORGANIZATION'S FORM 990 TAX RETURN.

Depreciation and Amortization
(Including Information on Listed Property)
▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return **DELAWARE BOTANIC GARDENS, INC.** Identifying number **32-0371538**

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount (see instructions) | 1 | 1,040,000 |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | 2,590,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2019 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12 | ▶ 13 | |

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

| | | | |
|----|--|----|---------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | 131,140 |

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

| | | | |
|----|---|----------------------------|---|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2020 | 17 | 0 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | ▶ <input type="checkbox"/> | |

Section B—Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a | 3-year property | | | | | |
| b | 5-year property | | | | | |
| c | 7-year property | | | | | |
| d | 10-year property | | | | | |
| e | 15-year property | | | | | |
| f | 20-year property | | | | | |
| g | 25-year property | | 25 yrs. | | S/L | |
| h | Residential rental property | | 27.5 yrs. | MM | S/L | |
| i | Nonresidential real property | | 39 yrs. | MM | S/L | |

Section C—Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|-----|------------|--|---------|----|-----|--|
| 20a | Class life | | | | S/L | |
| b | 12-year | | 12 yrs. | | S/L | |
| c | 30-year | | 30 yrs. | MM | S/L | |
| d | 40-year | | 40 yrs. | MM | S/L | |

Part IV Summary (See instructions.)

| | | | |
|----|---|------|---------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 131,140 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | ▶ 23 | |

Federal Asset Report

Form 990, Page 1

| Asset | Description | Date In Service | Cost | Bus % | Sec 179 | Bonus | Basis for Depr | PerConv | Meth | Prior | Current |
|--|---------------------------------|-----------------|------------------|-------|---------|-------|------------------|---------|----------|---------------|----------------|
| Other Depreciation: | | | | | | | | | | | |
| 1 | Engineering Costs | 9/16/19 | 2,028 | | | | 2,028 | 20 | MO S/L | 25 | 102 |
| 2 | DonorPerfect Software | 1/01/16 | 1,627 | | | | 1,627 | 3 | MO S/L | 1,627 | 0 |
| 3 | TRAILER FOR STORAGE | 5/07/15 | 2,600 | | | | 2,600 | 5 | MO S/L | 2,427 | 173 |
| 4 | LAND IMPROVEMENTS | 9/16/19 | 54,116 | | | | 54,116 | 20 | MO S/L | 676 | 2,706 |
| 5 | 2015 Kubota Tractor, Loader | 8/25/15 | 22,705 | | | | 22,705 | 5 | MO S/L | 19,678 | 3,027 |
| 6 | Engineering 2015 | 9/16/19 | 20,334 | | | | 20,334 | 20 | MO S/L | 254 | 1,017 |
| 7 | Piet Oudolf Meadow | 12/31/17 | 86,874 | | | | 86,874 | 20 | MO S/L | 4,344 | 4,343 |
| 8 | LAND IMPROVEMENTS | 9/16/19 | 98,126 | | | | 98,126 | 20 | MO S/L | 1,227 | 4,906 |
| 9 | MILLS - WELL | 6/08/16 | 4,700 | | | | 4,700 | 20 | MO S/L | 842 | 235 |
| 10 | FENCING | 2/15/17 | 10,378 | | | | 10,378 | 20 | MO S/L | 1,513 | 519 |
| 11 | Rocks for Garden Wall | 9/16/19 | 6,222 | | | | 6,222 | 20 | MO S/L | 78 | 311 |
| 12 | Generator | 6/13/16 | 1,399 | | | | 1,399 | 10 | MO S/L | 501 | 140 |
| 13 | ENGINEERING 2016 | 9/16/19 | 84,133 | | | | 84,133 | 20 | MO S/L | 1,052 | 4,206 |
| 14 | Deer Fence | 5/02/17 | 34,411 | | | | 34,411 | 20 | MO S/L | 4,588 | 1,721 |
| 15 | LANDSCAPE DESIGN | 9/16/19 | 51,054 | | | | 51,054 | 20 | MO S/L | 638 | 2,553 |
| 16 | Shed for pump house | 8/18/17 | 1,940 | | | | 1,940 | 40 | MO S/L | 113 | 49 |
| 17 | MEADOW IRRIGATION | 9/26/17 | 45,563 | | | | 45,563 | 20 | MO S/L | 5,126 | 2,278 |
| 18 | WELL #2 | 8/25/17 | 8,000 | | | | 8,000 | 20 | MO S/L | 933 | 400 |
| 19 | SITE ENGINEERING | 9/16/19 | 3,305 | | | | 3,305 | 20 | MO S/L | 41 | 166 |
| 20 | ELECTRICAL WORK | 12/09/17 | 25,070 | | | | 25,070 | 40 | MO S/L | 627 | 627 |
| 21 | #2 GENERATOR FOR PUMP STATION | 8/22/17 | 1,199 | | | | 1,199 | 10 | MO S/L | 280 | 120 |
| 22 | ENGINEERING 2017 | 9/16/19 | 352,180 | | | | 352,180 | 20 | MO S/L | 4,402 | 17,609 |
| 23 | TRENCHING FOR WELL | 6/06/17 | 1,202 | | | | 1,202 | 20 | MO S/L | 155 | 60 |
| 24 | SEWER INSTALLATION | 9/16/19 | 540 | | | | 540 | 20 | MO S/L | 7 | 27 |
| 25 | TRAILER | 11/16/17 | 4,143 | | | | 4,143 | 10 | MO S/L | 863 | 414 |
| 26 | HOOP HOUSE | 9/16/19 | 644 | | | | 644 | 40 | MO S/L | 4 | 16 |
| 27 | LAND - PLANTINGS 2017 | 9/16/19 | 93,638 | | | | 93,638 | 20 | MO S/L | 1,170 | 4,682 |
| 28 | ALLOCATION OF PAYROLL - 2017 | 9/16/19 | 87,881 | | | | 87,881 | 20 | MO S/L | 1,099 | 4,394 |
| 29 | WETLANDS CLASSROOM | 9/16/19 | 12,300 | | | | 12,300 | 20 | MO S/L | 77 | 307 |
| 30 | FOLLY GARDEN | 9/16/19 | 18,459 | | | | 18,459 | 20 | MO S/L | 231 | 923 |
| 31 | EAST SIDE PATH | 9/16/19 | 25,500 | | | | 25,500 | 20 | MO S/L | 319 | 1,275 |
| 32 | WOODLANDS IRRIGATION | 10/18/18 | 11,653 | | | | 11,653 | 20 | MO S/L | 680 | 582 |
| 33 | ELECTRIC INSTALLATION | 1/01/19 | 134,000 | | | | 134,000 | 40 | MO S/L | 3,350 | 3,350 |
| 34 | DEER FENCE | 11/01/18 | 6,258 | | | | 6,258 | 20 | MO S/L | 365 | 313 |
| 35 | HOOP HOUSES | 9/16/19 | 21,480 | | | | 21,480 | 40 | MO S/L | 134 | 537 |
| 36 | MOWER | 6/25/18 | 5,439 | | | | 5,439 | 10 | MO S/L | 816 | 544 |
| 37 | WELCOME CENTER COSTS | 9/16/19 | 42,900 | | | | 42,900 | 40 | MO S/L | 268 | 1,073 |
| 38 | MEADOW COSTS 2018 | 9/16/19 | 66,353 | | | | 66,353 | 20 | MO S/L | 829 | 3,318 |
| 39 | ALLOCATION OF PAYROLL - 2018 | 9/16/19 | 125,764 | | | | 125,764 | 20 | MO S/L | 1,572 | 6,288 |
| 40 | MEADOWS PLANTING - 2018 | 9/16/19 | 105,357 | | | | 105,357 | 20 | MO S/L | 1,317 | 5,268 |
| 41 | 2 GOLF CARTS | 8/20/18 | 6,200 | | | | 6,200 | 10 | MO S/L | 827 | 620 |
| 42 | 2 TRANSFORMERS AND INSTALLATION | 2/27/18 | 70,000 | | | | 70,000 | 40 | MO S/L | 3,208 | 1,750 |
| 43 | LAND IMPROVEMENT | 11/18/19 | 16,350 | | | | 16,350 | 20 | MO S/L | 68 | 818 |
| 44 | ENTRY WAY/PARKING LOT | 9/16/19 | 460,414 | | | | 460,414 | 20 | MO S/L | 5,755 | 23,021 |
| 45 | WOODLANDS PLANTINGS | 9/16/19 | 2,376 | | | | 2,376 | 20 | MO S/L | 30 | 118 |
| 46 | INLAND DUNES PLANTING | 9/16/19 | 23,865 | | | | 23,865 | 20 | MO S/L | 298 | 1,194 |
| 47 | LIVING SHORELINE | 9/04/19 | 4,500 | | | | 4,500 | 20 | MO S/L | 75 | 225 |
| 48 | HOLLY TREE PLANTINGS | 9/16/19 | 14,439 | | | | 14,439 | 20 | MO S/L | 180 | 722 |
| 49 | Electronic Curation System | 12/17/19 | 17,971 | | | X | 17,472 | 3 | MO Amort | 499 | 5,991 |
| 50 | WELCOME CENTER SIGNS | 9/16/19 | 24,639 | | | | 24,639 | 10 | MO S/L | 616 | 2,464 |
| 51 | GOLF CART | 9/16/19 | 3,160 | | | | 3,160 | 10 | MO S/L | 79 | 316 |
| 52 | DEFIBULATOR | 9/16/19 | 1,964 | | | | 1,964 | 10 | MO S/L | 49 | 197 |
| 53 | GATE | 9/16/19 | 16,139 | | | | 16,139 | 20 | MO S/L | 202 | 807 |
| 54 | SEWER DESIGN | 12/31/19 | 109,560 | | | | 109,560 | 40 | MO S/L | 0 | 2,739 |
| 55 | FINAL WELCOME CENTER COSTS | 9/16/19 | 25,029 | | | | 25,029 | 40 | MO S/L | 156 | 626 |
| 56 | FFE WELCOME CENTER | 9/16/19 | 12,545 | | | | 12,545 | 10 | MO S/L | 314 | 1,254 |
| 57 | GROUNDS PATHWAYS | 9/16/19 | 28,571 | | | | 28,571 | 20 | MO S/L | 357 | 1,429 |
| 58 | LABOR 2019 CAPITALIZED | 9/16/19 | 82,801 | | | | 82,801 | 20 | MO S/L | 1,035 | 4,140 |
| 59 | JOHN DEERE 72" MOWER | 9/07/20 | 14,000 | | | | 14,000 | 10 | MO S/L | 0 | 467 |
| 60 | 2 JOHN DEERE GATORS | 10/19/20 | 13,600 | | | | 13,600 | 10 | MO S/L | 0 | 227 |
| 61 | SIGNS NEW TRAILS | 3/23/20 | 10,895 | | | | 10,895 | 10 | MO S/L | 0 | 817 |
| 62 | PENNONI PAVILION | 12/31/20 | 7,653 | | | | 7,653 | 0 | -- Memo | 0 | 0 |
| 63 | RHYNE GARDEN | 11/07/20 | 74,230 | | | | 74,230 | 20 | MO S/L | 0 | 619 |
| 64 | LABOR 2020 CAP | 12/31/20 | 66,423 | | | | 66,423 | 20 | MO S/L | 0 | 0 |
| Total Other Depreciation | | | 2,788,799 | | | | 2,788,300 | | | 77,996 | 131,140 |
| Total ACRS and Other Depreciation | | | 2,788,799 | | | | 2,788,300 | | | 77,996 | 131,140 |

Federal Asset Report**Form 990, Page 1**

| Asset | Description | Date In Service | Cost | Bus % | Sec 179 Bonus | Basis for Depr | PerConv Meth | Prior | Current |
|-------|---|--------------------|------------------|----------|------------------|-------------------|--------------|---------------|----------------|
| | Grand Totals | | 2,788,799 | | | 2,788,300 | | 77,996 | 131,140 |
| | Less: Dispositions and Transfers | | 0 | | | 0 | | 0 | 0 |
| | Less: Start-up/Org Expense | | 0 | | | 0 | | 0 | 0 |
| | Net Grand Totals | | <u>2,788,799</u> | | | <u>2,788,300</u> | | <u>77,996</u> | <u>131,140</u> |

Client Copy

AMT Asset Report

Form 990, Page 1

| Asset | Description | Date In Service | Cost | Bus % | Sec 179 Bonus | Basis for Depr | PerConv Meth | Prior | Current |
|------------------------------|--------------------------------|-----------------|------------------|-------|---------------|----------------|--------------|----------------|----------------|
| 7-year GDS Property: | | | | | | | | | |
| 59 | JOHN DEERE 72" MOWER | 9/07/20 | 14,000 | | X | 0 | 7 MQ200DB | 0 | 14,000 |
| 60 | 2 JOHN DEERE GATORS | 10/19/20 | 13,600 | | X | 0 | 7 MQ200DB | 0 | 13,600 |
| | | | <u>27,600</u> | | | <u>0</u> | | <u>0</u> | <u>27,600</u> |
| 10-year GDS Property: | | | | | | | | | |
| 61 | SIGNS NEW TRAILS | 3/23/20 | 10,895 | | X | 0 | 10 MQ200DB | 0 | 10,895 |
| | | | <u>10,895</u> | | | <u>0</u> | | <u>0</u> | <u>10,895</u> |
| 15-year GDS Property: | | | | | | | | | |
| 63 | RHYNE GARDEN | 11/07/20 | 74,230 | | X | 0 | 15 MQ150DB | 0 | 74,230 |
| 64 | LABOR 2020 CAP | 12/31/20 | 66,423 | | X | 0 | 15 MQ150DB | 0 | 66,423 |
| | | | <u>140,653</u> | | | <u>0</u> | | <u>0</u> | <u>140,653</u> |
| Prior MACRS: | | | | | | | | | |
| 5 | 2015 Kubota Tractor, Loader | 8/25/15 | 22,705 | | X | 11,352 | 3 HY 200DB | 22,705 | 0 |
| 6 | Engineering 2015 | 9/16/19 | 20,334 | | X | 14,234 | 15 HY 150DB | 6,812 | 1,352 |
| 8 | LAND IMPROVEMENTS | 9/16/19 | 98,126 | | X | 68,688 | 15 HY 150DB | 32,872 | 6,525 |
| 9 | MILLS - WELL | 6/08/16 | 4,700 | | X | 2,350 | 15 HY 150DB | 3,073 | 162 |
| 11 | Rocks for Garden Wall | 9/16/19 | 6,222 | | X | 4,355 | 15 HY 150DB | 2,084 | 414 |
| 13 | ENGINEERING 2016 | 9/16/19 | 84,133 | | X | 58,893 | 15 HY 150DB | 28,185 | 5,594 |
| 14 | Deer Fence | 5/02/17 | 34,411 | | X | 17,206 | 15 HY 150DB | 21,171 | 1,324 |
| 16 | Shed for pump house | 8/18/17 | 1,940 | | X | 1,940 | 39 MMS/L | 118 | 50 |
| 17 | MEADOW IRRIGATION | 9/26/17 | 45,563 | | X | 22,782 | 15 HY 150DB | 28,032 | 1,753 |
| 18 | WELL #2 | 8/25/17 | 8,000 | | X | 4,000 | 15 HY 150DB | 4,922 | 308 |
| 21 | #2 GENERATOR FOR PUMP STATION | 8/22/17 | 1,199 | | X | 599 | 7 HY 200DB | 937 | 75 |
| 23 | TRENCHING FOR WELL | 6/06/17 | 1,202 | | X | 601 | 15 HY 150DB | 740 | 46 |
| 26 | HOOP HOUSE | 9/16/19 | 644 | | X | 644 | 39 MMS/L | 5 | 16 |
| 30 | FOLLY GARDEN | 9/16/19 | 18,459 | | X | 17,536 | 15 HY 150DB | 923 | 1,754 |
| 31 | EAST SIDE PATH | 9/16/19 | 25,500 | | X | 24,225 | 15 HY 150DB | 1,275 | 2,423 |
| 33 | ELECTRIC INSTALLATION | 1/01/19 | 134,000 | | X | 134,000 | 39 MMS/L | 3,293 | 3,436 |
| 34 | DEER FENCE | 11/01/18 | 6,258 | | X | 0 | 7 HY 200DB | 6,258 | 0 |
| 35 | HOOP HOUSES | 9/16/19 | 21,480 | | X | 21,480 | 39 MMS/L | 161 | 550 |
| 36 | MOWER | 6/25/18 | 5,439 | | X | 0 | 7 HY 200DB | 5,439 | 0 |
| 38 | MEADOW COSTS 2018 | 9/16/19 | 66,353 | | X | 63,035 | 15 HY 150DB | 3,318 | 6,303 |
| 42 | 2 TRANSFORMERS AND INSTALLATIC | 2/27/18 | 70,000 | | X | 70,000 | 39 MMS/L | 3,365 | 1,795 |
| 43 | LAND IMPROVEMENT | 11/18/19 | 16,350 | | X | 0 | 15 HY 150DB | 16,350 | 0 |
| 44 | ENTRY WAY/PARKING LOT | 9/16/19 | 460,414 | | X | 0 | 15 HY 150DB | 460,414 | 0 |
| 45 | WOODLANDS PLANTINGS | 9/16/19 | 2,376 | | X | 0 | 20 HY 150DB | 2,376 | 0 |
| 46 | INLAND DUNES PLANTING | 9/16/19 | 23,865 | | X | 0 | 15 HY 150DB | 23,865 | 0 |
| 48 | HOLLY TREE PLANTINGS | 9/16/19 | 14,439 | | X | 0 | 15 HY 150DB | 14,439 | 0 |
| 51 | GOLF CART | 9/16/19 | 3,160 | | X | 0 | 7 HY 200DB | 3,160 | 0 |
| 52 | DEFIBULATOR | 9/16/19 | 1,964 | | X | 0 | 7 HY 200DB | 1,964 | 0 |
| 53 | GATE | 9/16/19 | 16,139 | | X | 0 | 15 HY 150DB | 16,139 | 0 |
| 54 | SEWER DESIGN | 12/31/19 | 109,560 | | X | 109,560 | 39 MMS/L | 117 | 2,809 |
| 55 | FINAL WELCOME CENTER COSTS | 9/16/19 | 25,029 | | X | 25,029 | 39 MMS/L | 187 | 642 |
| 56 | FFE WELCOME CENTER | 9/16/19 | 12,545 | | X | 0 | 7 HY 200DB | 12,545 | 0 |
| 57 | GROUNDS PATHWAYS | 9/16/19 | 28,571 | | X | 0 | 15 HY 150DB | 28,571 | 0 |
| 58 | LABOR 2019 CAPITALIZED | 9/16/19 | 82,801 | | X | 0 | 15 HY 150DB | 82,801 | 0 |
| | | | <u>1,473,881</u> | | | <u>672,509</u> | | <u>838,616</u> | <u>37,331</u> |
| Other Depreciation: | | | | | | | | | |
| 1 | Engineering Costs | 9/16/19 | 2,028 | | X | 2,028 | 20 MO S/L | 25 | 102 |
| 2 | DonorPerfect Software | 1/01/16 | 0 | | X | 0 | 0 HY | 0 | 0 |
| 3 | TRAILER FOR STORAGE | 5/07/15 | 2,600 | | X | 2,600 | 5 MO S/L | 2,427 | 173 |
| 4 | LAND IMPROVEMENTS | 9/16/19 | 54,116 | | X | 54,116 | 20 MO S/L | 676 | 2,706 |
| 7 | Piet Oudolf Meadow | 12/31/17 | 86,874 | | X | 86,874 | 20 MO S/L | 54,079 | 4,343 |
| 10 | FENCING | 2/15/17 | 0 | | X | 0 | 0 HY | 0 | 0 |
| 12 | Generator | 6/13/16 | 0 | | X | 0 | 0 HY | 0 | 0 |
| 15 | LANDSCAPE DESIGN | 9/16/19 | 51,054 | | X | 51,054 | 20 MO S/L | 638 | 2,553 |
| 19 | SITE ENGINEERING | 9/16/19 | 3,305 | | X | 3,305 | 20 MO S/L | 41 | 166 |
| 20 | ELECTRICAL WORK | 12/09/17 | 0 | | X | 0 | 0 HY | 0 | 0 |

Client Copy

AMT Asset Report**Form 990, Page 1**

| Asset | Description | Date In Service | Cost | Bus % | Sec 179 Bonus | Basis for Depr | PerConv Meth | Prior | Current |
|-------|--|--------------------|------------------|----------|------------------|-------------------|--------------|----------------|----------------|
| 22 | ENGINEERING 2017 | 9/16/19 | 352,180 | | | 352,180 | 20 MO S/L | 4,402 | 17,609 |
| 24 | SEWER INSTALLATION | 9/16/19 | 540 | | | 540 | 20 MO S/L | 7 | 27 |
| 25 | TRAILER | 11/16/17 | 0 | | | 0 | 0 HY | 0 | 0 |
| 27 | LAND - PLANTINGS 2017 | 9/16/19 | 93,638 | | | 93,638 | 20 MO S/L | 4,682 | 4,682 |
| 28 | ALLOCATION OF PAYROLL - 2017 | 9/16/19 | 87,881 | | | 87,881 | 20 MO S/L | 1,099 | 4,394 |
| 29 | WETLANDS CLASSROOM | 9/16/19 | 12,300 | | | 12,300 | 40 MO S/L | 77 | 307 |
| 32 | WOODLANDS IRRIGATION | 10/18/18 | 0 | | | 0 | 0 HY | 0 | 0 |
| 37 | WELCOME CENTER COSTS | 9/16/19 | 42,900 | | | 42,900 | 40 MO S/L | 268 | 1,073 |
| 39 | ALLOCATION OF PAYROLL - 2018 | 9/16/19 | 125,764 | | | 125,764 | 20 MO S/L | 1,572 | 6,288 |
| 40 | MEADOWS PLANTING - 2018 | 9/16/19 | 105,357 | | | 105,357 | 20 MO S/L | 5,268 | 5,268 |
| 41 | 2 GOLF CARTS | 8/20/18 | 0 | | | 0 | 0 HY | 0 | 0 |
| 47 | LIVING SHORELINE | 9/04/19 | 0 | | | 0 | 0 HY | 0 | 0 |
| 50 | WELCOME CENTER SIGNS | 9/16/19 | 24,639 | | | 24,639 | 10 MO S/L | 616 | 2,464 |
| 62 | PENNONI PAVILION | 12/31/20 | 0 | | | 0 | 0 HY | 0 | 0 |
| | Total Other Depreciation | | <u>1,045,176</u> | | | <u>1,045,176</u> | | <u>75,877</u> | <u>52,155</u> |
| | Total ACRS and Other Depreciation | | <u>1,045,176</u> | | | <u>1,045,176</u> | | <u>75,877</u> | <u>52,155</u> |
| | Grand Totals | | 2,698,205 | | | 1,717,685 | | 914,493 | 268,634 |
| | Less: Dispositions and Transfers | | <u>0</u> | | | <u>0</u> | | <u>0</u> | <u>0</u> |
| | Net Grand Totals | | <u>2,698,205</u> | | | <u>1,717,685</u> | | <u>914,493</u> | <u>268,634</u> |

Client Copy

Bonus Depreciation Report**Form 990, Page 1**

| <u>Asset</u> | <u>Property Description</u> | <u>Date In Service</u> | <u>Tax Cost</u> | <u>Bus Pct</u> | <u>Tax Sec 179 Exp</u> | <u>Current Bonus</u> | <u>Prior Bonus</u> | <u>Tax - Basis for Depr</u> |
|--------------------|-----------------------------|------------------------|-----------------|----------------|------------------------|----------------------|--------------------|-----------------------------|
| 49 | Electronic Curation System | 12/17/19 | 17,971 | | 0 | 0 | 499 | 17,472 |
| Grand Total | | | <u>17,971</u> | | <u>0</u> | <u>0</u> | <u>499</u> | <u>17,472</u> |

Client Copy

Depreciation Adjustment Report

All Business Activities

AMT
Adjustments/
Preferences

| <u>Form</u> | <u>Unit</u> | <u>Asset</u> | <u>Description</u> | <u>Tax</u> | <u>AMT</u> | |
|---|-------------|--------------|--------------------|------------|------------|--|
| There are no assets that meet the criteria of this report | | | | | | |

Client Copy

| Asset | Description | Date In Service | Cost | Tax | AMT |
|----------------------------|---------------------------------|-----------------|---------|--------|--------|
| Other Depreciation: | | | | | |
| 1 | Engineering Costs | 9/16/19 | 2,028 | 101 | 101 |
| 2 | DonorPerfect Software | 1/01/16 | 1,627 | 0 | 0 |
| 3 | TRAILER FOR STORAGE | 5/07/15 | 2,600 | 0 | 0 |
| 4 | LAND IMPROVEMENTS | 9/16/19 | 54,116 | 2,706 | 2,706 |
| 5 | 2015 Kubota Tractor, Loader | 8/25/15 | 22,705 | 0 | 0 |
| 6 | Engineering 2015 | 9/16/19 | 20,334 | 1,017 | 1,217 |
| 7 | Piet Oudolf Meadow | 12/31/17 | 86,874 | 4,344 | 4,344 |
| 8 | LAND IMPROVEMENTS | 9/16/19 | 98,126 | 4,906 | 5,873 |
| 9 | MILLS - WELL | 6/08/16 | 4,700 | 235 | 147 |
| 10 | FENCING | 2/15/17 | 10,378 | 519 | 0 |
| 11 | Rocks for Garden Wall | 9/16/19 | 6,222 | 311 | 373 |
| 12 | Generator | 6/13/16 | 1,399 | 140 | 0 |
| 13 | ENGINEERING 2016 | 9/16/19 | 84,133 | 4,207 | 5,036 |
| 14 | Deer Fence | 5/02/17 | 34,411 | 1,720 | 1,192 |
| 15 | LANDSCAPE DESIGN | 9/16/19 | 51,054 | 2,553 | 2,553 |
| 16 | Shed for pump house | 8/18/17 | 1,940 | 48 | 50 |
| 17 | MEADOW IRRIGATION | 9/26/17 | 45,563 | 2,278 | 1,578 |
| 18 | WELL #2 | 8/25/17 | 8,000 | 400 | 277 |
| 19 | SITE ENGINEERING | 9/16/19 | 3,305 | 165 | 165 |
| 20 | ELECTRICAL WORK | 12/09/17 | 25,070 | 626 | 0 |
| 21 | #2 GENERATOR FOR PUMP STATION | 8/22/17 | 1,199 | 120 | 53 |
| 22 | ENGINEERING 2017 | 9/16/19 | 352,180 | 17,609 | 17,609 |
| 23 | TRENCHING FOR WELL | 6/06/17 | 1,202 | 61 | 42 |
| 24 | SEWER INSTALLATION | 9/16/19 | 540 | 27 | 27 |
| 25 | TRAILER | 11/16/17 | 4,143 | 415 | 0 |
| 26 | HOOP HOUSE | 9/16/19 | 644 | 16 | 17 |
| 27 | LAND - PLANTINGS 2017 | 9/16/19 | 93,636 | 4,682 | 4,682 |
| 28 | ALLOCATION OF PAYROLL - 2017 | 9/16/19 | 87,881 | 4,394 | 4,394 |
| 29 | WETLANDS CLASSROOM | 9/16/19 | 12,300 | 308 | 308 |
| 30 | FOLLY GARDEN | 9/16/19 | 18,459 | 92 | 1,578 |
| 31 | EAST SIDE PATH | 9/16/19 | 25,500 | 1,275 | 2,180 |
| 32 | WOODLANDS IRRIGATION | 10/18/18 | 11,653 | 583 | 0 |
| 33 | ELECTRIC INSTALLATION | 1/01/19 | 134,000 | 3,350 | 3,436 |
| 34 | DEER FENCE | 11/01/18 | 6,258 | 313 | 0 |
| 35 | HOOP HOUSES | 9/16/19 | 21,480 | 537 | 551 |
| 36 | MOWER | 6/25/18 | 5,439 | 544 | 0 |
| 37 | WELCOME CENTER COSTS | 9/16/19 | 42,900 | 1,072 | 1,072 |
| 38 | MEADOW COSTS 2018 | 9/16/19 | 66,353 | 3,318 | 5,673 |
| 39 | ALLOCATION OF PAYROLL - 2018 | 9/16/19 | 125,764 | 6,288 | 6,288 |
| 40 | MEADOWS PLANTING - 2018 | 9/16/19 | 105,357 | 5,268 | 5,268 |
| 41 | 2 GOLF CARTS | 8/20/18 | 6,200 | 620 | 0 |
| 42 | 2 TRANSFORMERS AND INSTALLATION | 2/27/18 | 70,000 | 1,750 | 1,795 |
| 43 | LAND IMPROVEMENT | 11/18/19 | 16,350 | 817 | 0 |
| 44 | ENTRY WAY/PARKING LOT | 9/16/19 | 460,414 | 23,021 | 0 |
| 45 | WOODLANDS PLANTINGS | 9/16/19 | 2,376 | 119 | 0 |
| 46 | INLAND DUNES PLANTING | 9/16/19 | 23,865 | 1,193 | 0 |
| 47 | LIVING SHORELINE | 9/04/19 | 4,500 | 225 | 0 |
| 48 | HOLLY TREE PLANTINGS | 9/16/19 | 14,439 | 722 | 0 |
| 49 | Electronic Curation System | 12/17/19 | 17,971 | 3,827 | 0 |
| 50 | WELCOME CENTER SIGNS | 9/16/19 | 24,639 | 2,464 | 2,464 |
| 51 | GOLF CART | 9/16/19 | 3,160 | 316 | 0 |
| 52 | DEFIBULATOR | 9/16/19 | 1,964 | 196 | 0 |
| 53 | GATE | 9/16/19 | 16,139 | 807 | 0 |
| 54 | SEWER DESIGN | 12/31/19 | 109,560 | 2,739 | 2,810 |
| 55 | FINAL WELCOME CENTER COSTS | 9/16/19 | 25,029 | 626 | 642 |
| 56 | FFE WELCOME CENTER | 9/16/19 | 12,545 | 1,255 | 0 |
| 57 | GROUND PATHWAYS | 9/16/19 | 28,571 | 1,428 | 0 |
| 58 | LABOR 2019 CAPITALIZED | 9/16/19 | 82,801 | 4,140 | 0 |
| 59 | JOHN DEERE 72" MOWER | 9/07/20 | 14,000 | 1,400 | 0 |
| 60 | 2 JOHN DEERE GATORS | 10/19/20 | 13,600 | 1,360 | 0 |
| 61 | SIGNS NEW TRAILS | 3/23/20 | 10,895 | 1,090 | 0 |
| 62 | PENNONI PAVILION | 12/31/20 | 7,653 | 0 | 0 |
| 63 | RHYNE GARDEN | 11/07/20 | 74,230 | 3,711 | 0 |
| 64 | LABOR 2020 CAP | 12/31/20 | 66,423 | 3,321 | 0 |

| <u>Asset</u> | <u>Description</u> | <u>Date In Service</u> | <u>Cost</u> | <u>Tax</u> | <u>AMT</u> |
|--------------|--|------------------------|------------------|----------------|---------------|
| | Total Other Depreciation | | <u>2,788,799</u> | <u>134,526</u> | <u>86,501</u> |
| | Total ACRS and Other Depreciation | | <u>2,788,799</u> | <u>134,526</u> | <u>86,501</u> |
| | Grand Totals | | <u>2,788,799</u> | <u>134,526</u> | <u>86,501</u> |

Client Copy

Form **990****Two Year Comparison Report****2019 & 2020**

For calendar year 2020, or tax year beginning , ending

Name

Taxpayer Identification Number

DELAWARE BOTANIC GARDENS, INC.**32-0371538**

| | | 2019 | 2020 | Differences |
|---|--|----------------|------------------|----------------|
| Revenue | 1. Contributions, gifts, grants | 481,391 | 1,146,678 | 665,287 |
| | 2. Membership dues and assessments | 40,815 | 53,766 | 12,951 |
| | 3. Government contributions and grants | 205,000 | 197,565 | -7,435 |
| | 4. Program service revenue | 19,907 | 19,568 | -339 |
| | 5. Investment income | 12,395 | 5,206 | -7,189 |
| | 6. Proceeds from tax exempt bonds | | | |
| | 7. Net gain or (loss) from sale of assets other than inventory | | | |
| | 8. Net income or (loss) from fundraising events | 57,279 | 49,035 | -8,244 |
| | 9. Net income or (loss) from gaming | | | |
| | 10. Net gain or (loss) on sales of inventory | -1,800 | 3,193 | 4,993 |
| | 11. Other revenue | | | |
| | 12. Total revenue. Add lines 1 through 11 | 814,987 | 1,475,011 | 660,024 |
| Expenses | 13. Grants and similar amounts paid | | | |
| | 14. Benefits paid to or for members | | | |
| | 15. Compensation of officers, directors, trustees, etc. | 6,051 | | -6,051 |
| | 16. Salaries, other compensation, and employee benefits | 51,420 | 164,050 | 112,630 |
| | 17. Professional fundraising fees | 38,459 | 25,036 | -13,423 |
| | 18. Other professional fees | 53,744 | 22,424 | -31,320 |
| | 19. Occupancy, rent, utilities, and maintenance | 1 | 1 | |
| | 20. Depreciation and Depletion | 48,258 | 131,140 | 82,882 |
| | 21. Other expenses | 187,375 | 147,519 | -39,856 |
| | 22. Total expenses. Add lines 13 through 21 | 385,308 | 490,170 | 104,862 |
| 23. Excess or (Deficit). Subtract line 22 from line 12 | 429,679 | 984,841 | 555,162 | |
| Other Information | 24. Total exempt revenue | 814,987 | 1,475,011 | 660,024 |
| | 25. Total unrelated revenue | | | |
| | 26. Total excludable revenue | 37,057 | 27,967 | -9,090 |
| | 27. Total assets | 3,058,752 | 4,160,613 | 1,101,861 |
| | 28. Total liabilities | 7,138 | 124,158 | 117,020 |
| | 29. Retained earnings | 3,051,614 | 4,036,455 | 984,841 |
| | 30. Number of voting members of governing body | 11 | 11 | |
| | 31. Number of independent voting members of governing body | 11 | 11 | |
| | 32. Number of employees | 4 | 3 | |
| | 33. Number of volunteers | 250 | 125 | |

| | | |
|-----------------|---------------------------|-------------|
| Form 990 | Tax Return History | 2020 |
|-----------------|---------------------------|-------------|

| | |
|---|---|
| Name DELAWARE BOTANIC GARDENS, INC. | Employer Identification Number 32-0371538 |
|---|---|

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|-----------------------------------|----------------|----------------|------------------|----------------|------------------|------|
| Contributions, gifts, grants | 517,367 | 427,144 | 968,857 | 686,391 | 1,344,243 | |
| Membership dues | 12,785 | 16,570 | 19,220 | 40,815 | 53,766 | |
| Program service revenue | | | | 19,907 | 19,568 | |
| Capital gain or loss | 434 | 11,045 | -1,560 | | | |
| Investment income | 1,908 | 1,151 | 110 | 12,395 | 5,206 | |
| Fundraising revenue (income/loss) | 55,936 | 64,745 | 73,712 | 57,279 | 49,035 | |
| Gaming revenue (income/loss) | | | | | | |
| Other revenue | | | | -1,800 | 3,193 | |
| Total revenue | 588,430 | 520,655 | 1,060,339 | 814,987 | 1,475,011 | |
| Grants and similar amounts paid | | | | | | |
| Benefits paid to or for members | | | | | | |
| Compensation of officers, etc. | | | 17,344 | 6,051 | | |
| Other compensation | | 26,332 | 14,097 | 51,420 | 164,050 | |
| Professional fees | 32,907 | 52,484 | 82,416 | 92,203 | 47,460 | |
| Occupancy costs | 1 | 1 | 1 | 1 | 1 | |
| Depreciation and depletion | 5,822 | 8,430 | 13,625 | 48,258 | 131,140 | |
| Other expenses | 105,803 | 54,491 | 109,243 | 187,375 | 147,519 | |
| Total expenses | 144,533 | 141,738 | 236,726 | 385,308 | 490,170 | |
| Excess or (Deficit) | 443,897 | 378,917 | 823,613 | 429,679 | 984,841 | |
| Total exempt revenue | 588,430 | 520,655 | 1,060,339 | 814,987 | 1,475,011 | |
| Total unrelated revenue | | | | | | |
| Total excludable revenue | 2,342 | 12,196 | -1,450 | 37,057 | 27,967 | |
| Total Assets | 1,399,804 | 1,786,022 | 2,604,547 | 3,058,752 | 4,160,613 | |
| Total Liabilities | 329 | 7,630 | 2,542 | 7,138 | 124,158 | |
| Net Fund Balances | 1,399,475 | 1,778,392 | 2,602,005 | 3,051,614 | 4,036,455 | |

Federal Statements**Taxable Interest on Investments**

| Description | Amount | Unrelated Business | Exclusion Code | Postal Code | Acquired after 6/30/75 | US Obs (\$ or %) |
|-----------------|----------|--------------------|----------------|-------------|------------------------|------------------|
| INTEREST INCOME | \$ 5,206 | | | 14 | | |
| TOTAL | \$ 5,206 | | | | | |

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Federal Statements**Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

| <u>Description</u> | <u>Total Expenses</u> | <u>Program Service</u> | <u>Management & General</u> | <u>Fund Raising</u> |
|--------------------|---------------------------|----------------------------|-------------------------------------|-------------------------|
| CONTRACT LABOR | \$ 6,366 | \$ 6,366 | \$ | \$ |
| PAYROLL PROCESSING | 1,258 | | 1,258 | |
| TOTAL | <u>\$ 7,624</u> | <u>\$ 6,366</u> | <u>\$ 1,258</u> | <u>\$ 0</u> |

Form 990, Part IX, Line 24e - All Other Expenses

| <u>Description</u> | <u>Total Expenses</u> | <u>Program Service</u> | <u>Management & General</u> | <u>Fund Raising</u> |
|----------------------|---------------------------|----------------------------|-------------------------------------|-------------------------|
| MEMBERSHIPS AND DUES | \$ 1,085 | \$ | \$ 1,085 | \$ |
| VOLUNTEER EXPENSE | 984 | | 984 | |
| SUPPLIES | 841 | | 841 | |
| TOTAL | <u>\$ 2,910</u> | <u>\$</u> | <u>\$ 2,910</u> | <u>\$ 0</u> |

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Federal Statements

Schedule A, Part III, Line 1(e)

| Description | Amount |
|--|-----------|
| | \$ 53,766 |
| | 38,406 |
| CRESTLEA FOUNDATION, INC. CASH CONTRIBUTION | 15,000 |
| GEORGE A ROBBINS AND RONALD W BASS CASH CONTRIBUTION | 25,425 |
| RAYMOND J. SANDER & SHERYL J. SWED CASH CONTRIBUTION | 20,450 |
| LONGWOOD FOUNDATION, INC. CASH CONTRIBUTION | 105,000 |
| MARMOT FOUNDATION CASH CONTRIBUTION | 20,000 |
| ELLICE AND ROSA MCDONALD FOUNDATION CASH CONTRIBUTION | 250,000 |
| BRENT & MALINDA BAKER CASH CONTRIBUTION | 15,073 |
| PHOEBE CRAVEN 199 SHARES OF SYSCO CORP | |
| EDWARD KUSSY CASH CONTRIBUTION | 6,000 |
| NANCY FREDERICK CASH CONTRIBUTION | 2,000 |
| 305 SHARES OF DUPONT STOCK | 15,996 |
| STATE OF DELAWARE CASH CONTRIBUTION | 85,199 |
| U.S. SMALL BUSINESS ASSOCIATION CASH CONTRIBUTION | 44,095 |
| CRYSTAL TRUST CASH CONTRIBUTION | 350,000 |
| DNREC CASH CONTRIBUTION | 68,271 |
| STANLEY SMITH HORTICULTURE TRUST CASH CONTRIBUTION | 13,000 |
| NOR'EASTER FOUNDATION CASH CONTRIBUTION | 5,000 |
| PARKEBANK CASH CONTRIBUTION | 10,000 |
| GOOD EARTH MARKET, LLC | |

Client Copy

Federal Statements**Schedule A, Part III, Line 1(e) (continued)**

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| CASH CONTRIBUTION HELEN & STEVE RALEIGH | \$ 5,975 |
| CASH CONTRIBUTION CELESTINO PENNONI | 65,688 |
| CASH CONTRIBUTION HEIDI & KEVIN GILMORE | 155,000 |
| CASH CONTRIBUTION FARM DINNER | 5,000 |
| CASH CONTRIBUTION | 23,665 |
| TOTAL | <u>\$ 1,398,009</u> |

Schedule A, Part III, Line 2(e)

| <u>Description</u> | <u>Amount</u> |
|-----------------------------|------------------|
| OTHER PROGRAM ADMISSIONS | \$ 2,202 |
| FARM DINNER | 17,366 |
| TOTAL | <u>\$ 61,909</u> |
| | <u>\$ 81,477</u> |

Schedule A, Part III, Line 3(e)

| <u>Description</u> | <u>Amount</u> |
|--------------------|------------------|
| GIFT SHOP SALES | \$ 12,505 |
| TOTAL | <u>\$ 12,505</u> |

Federal Statements**Schedule A, Part III, Line 7a - Support from Disqualified Persons**

| <u>Donor Name</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|------------------------------------|-------------|-------------|-------------|-------------|------------------|
| GEORGE A ROBBINS AND RONALD W BASS | \$ | \$ | \$ | \$ | \$ 25,425 |
| RAYMOND J. SANDER & SHERYL J. SWED | | | | | 20,450 |
| BRENT & MALINDA BAKER | | | | | 15,073 |
| CAROLYN MCCLOUD | | | | | |
| TOTAL | \$ <u>0</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>60,948</u> |

Schedule A, Part III, Line 10a(e)

| <u>Description</u> | <u>Amount</u> |
|--------------------|-----------------|
| INTEREST INCOME | \$ <u>5,206</u> |
| TOTAL | \$ <u>5,206</u> |

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Schedule A, Part III, Line 11

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
| OTHER EVENTS | \$ <u>0</u> |
| TOTAL | \$ <u>0</u> |

Federal Statements

FARM DINNER

Other Direct Fundraising or Gaming Expenses

| <u>Description</u> | <u>Amount</u> |
|------------------------|-----------------|
| OTHER EXPENSES | \$ 3,974 |
| TENT AND OTHER RENTALS | |
| TOTAL | <u>\$ 3,974</u> |

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Federal Statements

OTHER EVENTS

Other Direct Fundraising or Gaming Expenses

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
| EVENT EXPENSES | \$ _____ |
| TOTAL | \$ _____ 0 |

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