

## Forms 990 / 990-EZ Return Summary

For calendar year 2022, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

32-0371538

### DELAWARE BOTANIC GARDENS, INC.

**Net Asset / Fund Balance at Beginning of Year** 4,968,393

#### Revenue

Contributions	<u>1,364,957</u>	
Program service revenue	<u>110,350</u>	
Investment income	<u>-2,349</u>	
Capital gain / loss		
Fundraising / Gaming:		
Gross revenue	<u>84,359</u>	
Direct expenses	<u>52,195</u>	
Net income	<u>32,164</u>	
Other income	<u>29,635</u>	
<b>Total revenue</b>		<u>1,534,757</u>

#### Expenses

Program services	<u>628,950</u>	
Management and general	<u>167,046</u>	
Fundraising	<u>42,033</u>	
<b>Total expenses</b>		<u>838,029</u>

**Excess / (deficit)** 696,728

Changes 136,396

**Net Asset / Fund Balance at End of Year** 5,801,517

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#### Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
<b>Total revenue per return</b>	<u>1,534,757</u>

#### Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
<b>Total expenses per return</b>	<u>838,029</u>

#### Balance Sheet

	Beginning	Ending	Differences
Assets	<u>5,139,241</u>	<u>5,940,422</u>	
Liabilities	<u>170,848</u>	<u>138,905</u>	
Net assets	<u>4,968,393</u>	<u>5,801,517</u>	<u>833,124</u>

#### Miscellaneous Information

Amended return \_\_\_\_\_  
 Return / extended due date 11/15/23  
 Failure to file penalty \_\_\_\_\_

Form **8879-TE**

# IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

For calendar year 2022, or fiscal year beginning . . . . . 2022, and ending . . . . . 20 . . . . .

# 2022

**Do not send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer

**DELAWARE BOTANIC GARDENS, INC.**

EIN or SSN

**32-0371538**

Name and title of officer or person subject to tax **RAYMOND J. SANDER**  
**PRESIDENT**

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here <input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b>	<b>1,534,757</b>
<b>2a</b> Form 990-EZ check here <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9)	<b>2b</b>	
<b>3a</b> Form 1120-POL check here <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22)	<b>3b</b>	
<b>4a</b> Form 990-PF check here <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5)	<b>4b</b>	
<b>5a</b> Form 8868 check here <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c)	<b>5b</b>	
<b>6a</b> Form 990-T check here <input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4)	<b>6b</b>	
<b>7a</b> Form 4720 check here <input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1)	<b>7b</b>	
<b>8a</b> Form 5227 check here <input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D)	<b>8b</b>	
<b>9a</b> Form 5330 check here <input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19)	<b>9b</b>	
<b>10a</b> Form 8038-CP check here <input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22)	<b>10b</b>	

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_ (EIN) \_\_\_\_\_ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

### PIN: check one box only

I authorize **RAYMOND F. BOOK & ASSOCIATES, P.A.** to enter my PIN **57581** as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_ Date **07/31/23**

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**51061119904**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.**

ERO's signature **Sarah E Dill, CPA** Date **07/31/23**

**ERO Must Retain This Form — See Instructions**

**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2022)

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

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 2022 calendar year, or tax year beginning , and ending

B Check if applicable:
C Name of organization: DELAWARE BOTANIC GARDENS, INC.
D Employer identification number: 32-0371538
E Telephone number: 202-256-9501
G Gross receipts: 1,611,635
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

I Tax-exempt status: 501(c)(3)
J Website: WWW.DELAWAREGARDENS.ORG
K Form of organization: Corporation
L Year of formation: 2012
M State of legal domicile: DE

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Describe the organization's mission or most significant activities: SEE SCHEDULE O; 2 Check this box 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; 4 Number of independent voting members of the governing body; 5 Total number of individuals employed in calendar year 2022; 6 Total number of volunteers; 7a Total unrelated business revenue; 7b Net unrelated business taxable income; 8 Contributions and grants; 9 Program service revenue; 10 Investment income; 11 Other revenue; 12 Total revenue; 13 Grants and similar amounts paid; 14 Benefits paid to or for members; 15 Salaries, other compensation, employee benefits; 16a Professional fundraising fees; 16b Total fundraising expenses; 17 Other expenses; 18 Total expenses; 19 Revenue less expenses; 20 Total assets; 21 Total liabilities; 22 Net assets or fund balances.

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, PRESIDENT. Date.
Paid Preparer Use Only: Print/Type preparer's name SARAH E. DILL, Preparer's signature Sarah E Dill, CPA, Date 07/31/23, Check self-employed, PTIN P01524540. Firm's name RAYMOND F. BOOK & ASSOCIATES, P.A., Firm's EIN 51-0345018, 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 \$ **628,950** including grants of\$ ) (Revenue \$ **110,350** )

**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 **628,950**

**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	<b>Section 501(c)(3) organizations.</b> 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 Rev. Proc. 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. See instructions</i>	X	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <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
<b>22</b>	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>		<b>X</b>
<b>23</b>	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>		<b>X</b>
<b>24a</b>	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>		<b>X</b>
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>		<b>X</b>
<b>b</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>		<b>X</b>
<b>26</b>	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>		<b>X</b>
<b>27</b>	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>		<b>X</b>
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b>	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>b</b>	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>c</b>	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b>	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>		<b>X</b>
<b>33</b>	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>		<b>X</b>
<b>34</b>	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>		<b>X</b>
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>b</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>		
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b>	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>		<b>X</b>
<b>38</b>	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

**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
<b>1a</b>	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	<b>1a</b>	<b>13</b>
<b>b</b>	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	<b>1b</b>	<b>0</b>
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	<b>X</b>

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

Yes No

<b>2a</b>	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	<b>2a</b>	<b>6</b>			
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>		<b>X</b>		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			<b>X</b>	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>				
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>			<b>X</b>	
<b>b</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).					
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			<b>X</b>	
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			<b>X</b>	
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>				
<b>6a</b>	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?	<b>6a</b>			<b>X</b>	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>				
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b>	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>7a</b>				
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>				
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>				
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>				
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>				
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>				
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>				
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>				
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>				
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>					
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>				
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>				
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:					
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>				
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>				
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:					
<b>a</b>	Gross income from members or shareholders	<b>11a</b>				
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>				
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>				
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>				
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>				
<b>b</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	<b>13b</b>				
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>				
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			<b>X</b>	
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>				
<b>15</b>	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.	<b>15</b>			<b>X</b>	
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			<b>X</b>	
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>				

**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	15	Yes	No
<b>1a</b> 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.		<b>15</b>		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	<b>1b</b>	<b>15</b>		
<b>2</b> 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?			<b>2</b>	<b>X</b>
<b>3</b> 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?			<b>3</b>	<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			<b>4</b>	<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?			<b>5</b>	<b>X</b>
<b>6</b> Did the organization have members or stockholders?			<b>6</b>	<b>X</b>
<b>7a</b> 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?			<b>7a</b>	<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			<b>7b</b>	<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?			<b>8a</b>	<b>X</b>
<b>b</b> Each committee with authority to act on behalf of the governing body?			<b>8b</b>	<b>X</b>
<b>9</b> 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.			<b>9</b>	<b>X</b>

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	<b>X</b>
<b>b</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?	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	<b>X</b>
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	<b>X</b>
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	<b>X</b>
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	<b>12c</b>	<b>X</b>
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	<b>X</b>
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	<b>X</b>
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>	<b>X</b>
<b>b</b> Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	<b>15b</b>	<b>X</b>
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	<b>X</b>
<b>b</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?	<b>16b</b>	

**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 Contractors**

Check 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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	45.00 0.00	X		X				0	0	0
(2) PETER E. CARTER DIRECTOR	2.00 0.00	X						0	0	0
(3) TODD FRITCHMAN DIRECTOR	2.00 0.00	X						0	0	0
(4) SUSAN LYONS DIRECTOR	10.00 0.00	X						0	0	0
(5) WILLIAM MCAVOY DIRECTOR	2.00 0.00	X						0	0	0
(6) CAROL MCCLOUD VICE PRESIDENT	45.00 0.00	X		X				0	0	0
(7) RYAN REVEL DIRECTOR	4.00 0.00	X						0	0	0
(8) MICHAEL E RISKAN DIRECTOR	4.00 0.00	X						0	0	0
(9) RAYMOND J. SANDER PRESIDENT	45.00 0.00	X		X				0	0	0
(10) SAM SEO DIRECTOR	1.00 0.00	X						0	0	0
(11) KAREN STEENHOUDT DIRECTOR	2.00 0.00	X						0	0	0

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**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(12) <b>SHERYL J SWED</b>	50.00									
<b>EXECUTIVE DIRECTOR</b>	0.00	X		X				0	0	0
(13) <b>SCOTT THOMAS</b>	2.00									
<b>DIRECTOR</b>	0.00	X						0	0	0
(14) <b>LEDEE LICKLE WAKEFIELD</b>	2.00									
<b>DIRECTOR</b>	0.00	X						0	0	0
(15) <b>ALISON WILLOCKS</b>	11.00									
<b>TREASURER</b>	0.00	X		X				0	0	0
<b>1b Subtotal</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		<b>X</b>
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		<b>X</b>
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		<b>X</b>

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a					
	b Membership dues	1b	72,408				
	c Fundraising events	1c	63,600				
	d Related organizations	1d					
	e Government grants (contributions)	1e	536,455				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	692,494				
	g Noncash contributions included in lines 1a-1f	1g	\$ 7,025				
	<b>h Total. Add lines 1a-1f</b>		<b>1,364,957</b>				
<b>Program Service Revenue</b>	Business Code						
	2a <b>ADMISSIONS</b>		97,157	97,157			
	b <b>OTHER PROGRAM</b>		13,193	13,193			
	c						
	d						
	e						
	f All other program service revenue						
<b>g Total. Add lines 2a-2f</b>		<b>110,350</b>					
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		-2,349			-2,349	
	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 \$ 63,600 of contributions reported on line 1c). See Part IV, line 18	8a	84,359					
b Less: direct expenses	8b	52,195					
c Net income or (loss) from fundraising events			32,164				
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	54,318					
b Less: cost of goods sold	10b	24,683					
c Net income or (loss) from sales of inventory			29,635		29,635		
<b>Miscellaneous Revenue</b>	Business Code						
	11a						
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d							
<b>12 Total revenue. See instructions</b>			<b>1,534,757</b>	<b>110,350</b>	<b>0</b>	<b>27,286</b>	

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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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	260,376	196,851	63,525	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes	24,338	21,101	3,237	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	120		120	
<b>c</b> Accounting	10,650		10,650	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 7	31,165			31,165
<b>f</b> Investment management fees	683		683	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	14,400	13,467	933	
<b>12</b> Advertising and promotion	45,237		44,923	314
<b>13</b> Office expenses	10,064		10,064	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	2,376	2,376		
<b>17</b> Travel	2,122		2,122	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest	2,899		2,899	
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	158,339	158,339		
<b>23</b> Insurance	20,223	20,223		
<b>24</b> 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.)				
<b>a</b> <b>GROUNDS MAINTENANCE</b>	216,593	216,593		
<b>b</b> <b>OTHER FUNDRAISING</b>	10,554			10,554
<b>c</b> <b>TECHNOLOGY</b>	10,229		10,229	
<b>d</b> <b>BANK MERCHANT FEES</b>	8,988		8,988	
<b>e</b> All other expenses	8,673		8,673	
<b>25</b> Total functional expenses. Add lines 1 through 24e	838,029	628,950	167,046	42,033
<b>26</b> 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)				

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**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X 

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest-bearing	1,036,870	1	537,327
	2	Savings and temporary cash investments	966,298	2	100,284
	3	Pledges and grants receivable, net	217,234	3	304,714
	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	5,995	8	6,785
	9	Prepaid expenses and deferred charges	5,482	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,542,886		
	b	Less: accumulated depreciation	10b 510,430	10c 2,593,559	3,032,456
	11	Investments—publicly traded securities		11	1,810,970
	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	313,803	15	147,886
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	5,139,241	16	5,940,422	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	51,408	17	29,286
	18	Grants payable		18	
	19	Deferred revenue	5,348	19	885
	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	107,619	24	102,827
	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	6,473	25	5,907
	26	<b>Total liabilities.</b> Add lines 17 through 25	170,848	26	138,905
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions	3,790,197	27	3,961,183
	28	Net assets with donor restrictions	1,178,196	28	1,840,334
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>				
	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	<b>Total net assets or fund balances</b>	4,968,393	32	5,801,517	
33	<b>Total liabilities and net assets/fund balances</b>	5,139,241	33	5,940,422	

**Part XI Reconciliation of Net Assets**

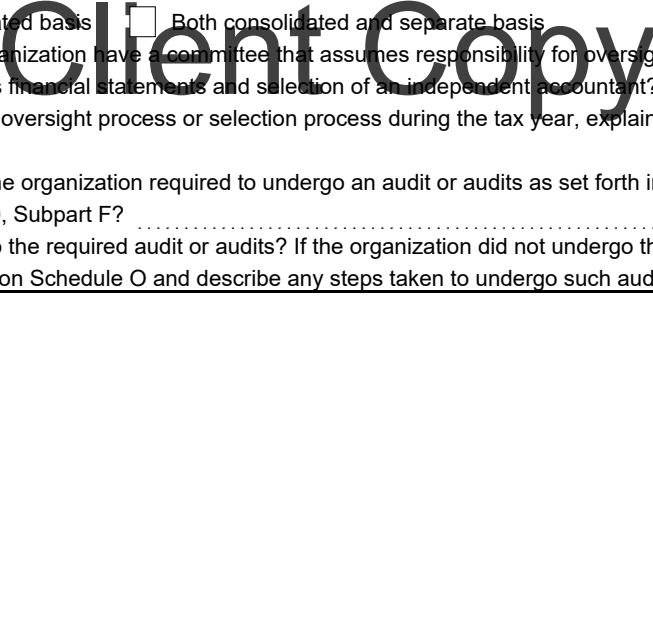
Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>1,534,757</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>838,029</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>696,728</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>4,968,393</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	<b>86,172</b>
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	<b>50,224</b>
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>5,801,517</b>

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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 on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>2c</b>	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.	<b>X</b>	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		<b>X</b>
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		



SCHEDULE A (Form 990)

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.

2022 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 described in section 509(a)(1) or section 509(a)(2).
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.

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

Schedule A (Form 990) 2022

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: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (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: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (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 2022 (line 6, column (f) divided by line 11, column (f)) 14 %
15 Public support percentage from 2021 Schedule A, Part II, line 14 15 %
16a 33 1/3% support test—2022. 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—2021. 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—2022. 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—2021. 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	988,077	727,206	1,398,009	1,501,959	1,364,957	5,980,208
<b>2</b> 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	100,650	127,882	81,477	90,373	194,709	595,091
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513		2,830	12,505	13,522	54,318	83,175
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	1,088,727	857,918	1,491,991	1,605,854	1,613,984	6,658,474
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons					85,725	85,725
<b>b</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						
<b>c</b> Add lines 7a and 7b					85,725	85,725
<b>8 Public support.</b> (Subtract line 7c from line 6.)						6,572,749

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6	1,088,727	857,918	1,491,991	1,605,854	1,613,984	6,658,474
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	110	12,395	5,206	7,341	-2,349	22,703
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	110	12,395	5,206	7,341	-2,349	22,703
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on		5,555				5,555
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	1,088,837	875,868	1,497,197	1,613,195	1,611,635	6,686,732

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	98.30 %
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15	<b>16</b>	98.58 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2022</b> (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2021</b> Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests—2022.** 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—2021.** 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 on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations (continued)**

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b>	A family member of a person described on line 11a above?	<b>11b</b>	
<b>c</b>	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	<b>11c</b>	

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	<b>1</b>	
<b>2</b>	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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	<b>2</b>	

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	<b>1</b>	

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	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?	<b>1</b>	
<b>2</b>	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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	<b>2</b>	
<b>3</b>	By reason of the relationship described on 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b>	Activities Test. Answer lines 2a and 2b below.		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	<b>2a</b>	
<b>b</b>	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	<b>2b</b>	
<b>3</b>	Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	<b>3a</b>	
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	<b>3b</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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> 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 include amounts paid to supported organizations, administrative expenses, and total annual distributions.

Table with 4 columns: Section E - Distribution Allocations, (i) Excess Distributions, (ii) Underdistributions Pre-2022, and (iii) Distributable Amount for 2022. Rows include distributable amount, underdistributions, and excess distributions.

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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)**Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization

**DELAWARE BOTANIC GARDENS, INC.**

Employer identification number

**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 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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), 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).

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

Schedule B (Form 990) (2022)

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	GEORGE A ROBBINS AND RONALD W BASS 5 SEASIDE DR LEWES DE 19958	\$ 42,725	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	RAYMOND J. SANDER & SHERYL J. SWED 201 ASHWOOD STREET BETHANY BEACH DE 19930	\$ 63,550	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CRYSTAL TRUST PO BOX 39 MONTCHANIN DE 19710	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	ELLICE AND ROSA MCDONALD FOUNDATION 3801 KENNETT PIKE WILMINGTON DE 19807	\$ 200,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	FAIR PLAY FOUNDATION 100 WEST 10TH STREET, SUITE 1010 WILMINGTON DE 19801	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	BAREFOOT GARDENERS CLUB 33 EBB TIDE COVE FENWICK DE 19944	\$ 5,450	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	BONNIE AND CHARLES ZONKO 1304 N SHULZ RD FENWICK ISLAND DE 19944	\$ 150,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	NANCY FREDERICK 4830 KENNET PIKE, APT 3102 WILMINGTON DE 19807	\$ 5,886	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
9	CAROLYN MCCLOUD 33 EBB TIDE COVE FENWICK ISLAND DE 19944	\$ 6,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	STATE OF DELAWARE BOND BILL 820 SILVER LAKE BLVD STE 100 DOVER DE 19904	\$ 475,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	DNREC DIV OF WATERSHED STEWARDSHIP 100 W WATER ST STE 10B DOVER DE 19904	\$ 47,340	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	DNREC TEDI 100 W WATER ST DOVER DE 19901	\$ 14,115	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>DELAWARE BOTANIC GARDENS, INC.</b>	Employer identification number <b>32-0371538</b>
---	---

**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	PENNONI ASSOCIATES INC. 18072 DAVIDSON DR MILTON DE 19968-2598	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	CELESTINO PENNONI 411 VALLEY GLEN DR BRYN MAWR PA 19010-2054	\$ 105,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	HEIDI & KEVIN GILMORE 24353 THORNEYBROOK MILLSBORO DE 19966-4400	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	BRENT & MALINDA BAKER 36471 RIDGESHORE LN MILLVILLE DE 19967	\$ 16,075	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	CHARITABLE FUND COMMUNITY FOUNDATION 2940 HUNTER MILL RD STE 201 OAKTON VA 22124-1790	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	SCHELL BROTHERS LLC 20184 PHILLIPS ST REHOBOTH BEACH DE 19971-8049	\$ 10,000	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 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
8	80 SHARES OF DUPONT STOCK	\$ 5,886	03/31/22

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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

2022

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. Rows include total number of funds, aggregate values, and compliance questions.

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. Rows include purpose of easements, number of easements, and monitoring details.

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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. Rows include reporting requirements for 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    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 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
<b>1a</b> Beginning of year balance	52,647	41,749	31,257	22,460	18,322
<b>b</b> Contributions	10,177	4,814	6,342	6,657	5,300
<b>c</b> Net investment earnings, gains, and losses	-8,771	6,753	4,587	2,245	-579
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses	683	669	437	105	583
<b>g</b> End of year balance	53,270	52,647	41,749	31,257	22,460

**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
<b>(i)</b> Unrelated organizations	<b>X</b>	
<b>(ii)</b> Related organizations		<b>X</b>
<b>b</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
<b>1a</b> Land				
<b>b</b> Buildings		377,606	34,893	342,713
<b>c</b> Leasehold improvements		1,914,640	314,270	1,600,370
<b>d</b> Equipment		291,781	90,986	200,795
<b>e</b> Other		958,859	70,281	888,578
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>3,032,456</b>

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
<b>Total.</b> (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) <b>ACCRUED PAYROLL</b>	<b>5,907</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>5,907</b>

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>

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

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

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>

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**Part XIII Supplemental Information.**

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

**PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS**

**GENERAL ENDOWMENT FOR UNRESTRICTED USE BY NONPROFIT ORGANIZATION.**

**Part XIII Supplemental Information** *(continued)*

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**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

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			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

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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
		<u>ANNUAL DINNER</u> (event type)	<u>FOLLY FROLIC</u> (event type)	<u>NONE</u> (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	139,119	5,225	144,344
	2	Less: Contributions	63,000	200	63,200
	3	Gross income (line 1 minus line 2)	76,119	5,025	81,144
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages	17,174		17,174
	8	Entertainment			
	9	Other direct expenses	29,661	1,616	31,277
	10	Direct expense summary. Add lines 4 through 9 in column (d)			48,451
11	Net income summary. Subtract line 10 from line 3, column (d)			32,693	

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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))
		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:
 

13a		%
13b		%

  - a The organization's facility
  - b An outside facility

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 .....

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- Director/officer     Employee     Independent contractor

- 17 Mandatory distributions:
  - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
  - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ .....

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

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022****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 \$319,293 FOR 2022, OF WHICH, \$58,917 WAS ALLOCATED TO PROPERTY AND EQUIPMENT FOR 2022.

**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, SUCH AS THE TREASURER AND THE PHOTOGRAPHER, WHO IS A LICENSED DRONE OPERATOR WHOSE PHOTOS AND VIDEOS HAVE DRAMATICALLY CAPTURED THE HISTORICAL DEVELOPMENT AND BEAUTY OF THE GARDENS.

IN 2022 THE DELAWARE BOTANIC GARDENS HAD ONLY FIVE PAID POSITIONS - DIRECTOR OF HORTICULTURE, DIRECTOR OF FACILITIES, FINANCIAL MANAGER, SENIOR GARDENER AND HORTICULTURAL ASSISTANT.

**IN 2022 DBG HAD 85 ACTIVE VOLUNTEERS WHO DONATED 18,513 HOURS. THIS BRINGS**

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

Schedule O (Form 990) 2022

Name of the organization

Employer identification number

DELAWARE BOTANIC GARDENS, INC.

32-0371538

OUR TOTAL VOLUNTEER HOURS FROM 2014 TO 2022 TO 128,964 VOLUNTEER HOURS. THESE VOLUNTEER HOURS ARE THE LIFEblood OF DBG. THESE HOURS EQUATE TO 62 WORK-YEARS OF EFFORT DONATED BY OUR VOLUNTEERS OVER THE LAST NINE YEARS. THE DBG VOLUNTEERS COLLECTIVELY CONTRIBUTED TIME AND TALENT VALUED AT \$3.44 MILLION AS ESTIMATED BY THE NONPROFIT, INDEPENDENT SECTOR AT THE UNIVERSITY OF MARYLAND. THE VITAL CONTRIBUTION OF THE DBG VOLUNTEERS WAS RECOGNIZED BY DELAWARE GOVERNOR JOHN CARNEY IN 2021 WHEN HE AWARDED THE GOVERNOR'S OUTSTANDING VOLUNTEER SERVICE AWARD TO THE DBG VOLUNTEERS.

IN 2022 , THE 18,513 VOLUNTEER HOURS WERE DIRECTED TO THE FOLLOWING ACTIVITIES:

- GARDEN PLANTING AND MAINTENANCE: 3244
- DOCENT PROGRAM, INCLUDING STAFFING EVENTS & TOURS: 4042
- IT MANAGEMENT AND BUSINESS SOFTWARE DEVELOPMENT: 438
- GRANT WRITING AND GRANT MANAGEMENT: 1182
- PHOTOGRAPHY AND VIDEOGRAPHY: 516
- MANAGEMENT, INCLUDING FINANCES, HR, FUNDRAISING, MARKETING AND PUBLIC RELATIONS: 9091

Client Copy

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

THE TREASURER AND THE FINANCIAL MANAGER REVIEW THE DRAFT 990 IN DETAIL WITH THE PRESIDENT. AFTER BOTH THE TREASURER AND THE PRESIDENT HAVE APPROVED

Name of the organization

DELAWARE BOTANIC GARDENS, INC.

Employer identification number

32-0371538

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/EMPLOYEES

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

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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 XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

ERC \$ 50,224

RESTATEMENT OF 2021 FINANCIALS FOR EMPLOYEE RETENTION CREDIT

FORM 990, PART XII - ADDITIONAL INFORMATION

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

Form **4562**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

### Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2022**

Attachment  
Sequence No. **179**

Identifying number  
**32-0371538**

**DELAWARE BOTANIC GARDENS, INC.**

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	1,080,000
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	2,700,000
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 2021 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 2023. 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	158,339

#### 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 2022	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 2022 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 2022 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	<b>Total.</b> 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	158,339
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	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **4562** (2022)  
**THERE ARE NO AMOUNTS FOR PAGE 2**

**Federal Asset Report**

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
<b>Other Depreciation:</b>											
1	Engineering Costs	9/16/19	2,028				2,028	20	MO S/L	228	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	2,600	0
4	LAND IMPROVEMENTS	9/16/19	54,116				54,116	20	MO S/L	6,088	2,706
5	2015 Kubota Tractor, Loader	8/25/15	22,705				22,705	5	MO S/L	22,705	0
6	Engineering 2015	9/16/19	20,334				20,334	20	MO S/L	2,288	1,016
7	Piet Oudolf Meadow	12/31/17	86,874				86,874	20	MO S/L	13,031	4,344
8	LAND IMPROVEMENTS	9/16/19	98,126				98,126	20	MO S/L	11,039	4,906
9	MILLS - WELL	6/08/16	4,700				4,700	20	MO S/L	1,312	235
10	FENCING	2/15/17	10,378				10,378	20	MO S/L	2,551	519
11	Rocks for Garden Wall	9/16/19	6,222				6,222	20	MO S/L	700	311
12	Generator	6/13/16	1,399				1,399	10	MO S/L	781	140
13	ENGINEERING 2016	9/16/19	84,133				84,133	20	MO S/L	9,465	4,207
14	Deer Fence	5/02/17	34,411				34,411	20	MO S/L	8,029	1,721
15	LANDSCAPE DESIGN	9/16/19	51,054				51,054	20	MO S/L	5,744	2,552
16	Shed for pump house	8/18/17	1,940				1,940	40	MO S/L	210	49
17	MEADOW IRRIGATION	9/26/17	45,563				45,563	20	MO S/L	9,682	2,278
18	WELL #2	8/25/17	8,000				8,000	20	MO S/L	1,733	400
19	SITE ENGINEERING	9/16/19	3,305				3,305	20	MO S/L	372	165
20	ELECTRICAL WORK	12/09/17	25,070				25,070	40	MO S/L	1,880	627
21	#2 GENERATOR FOR PUMP STATION	8/22/17	1,199				1,199	10	MO S/L	520	119
22	ENGINEERING 2017	9/16/19	352,180				352,180	20	MO S/L	39,620	17,609
23	TRENCHING FOR WELL	6/06/17	1,202				1,202	20	MO S/L	276	60
24	SEWER INSTALLATION	9/16/19	540				540	20	MO S/L	61	27
25	TRAILER	11/16/17	4,143				4,143	10	MO S/L	1,692	414
26	HOOP HOUSE	9/16/19	644				644	40	MO S/L	36	16
27	LAND - PLANTINGS 2017	9/16/19	93,638				93,638	20	MO S/L	10,534	4,682
28	ALLOCATION OF PAYROLL - 2017	9/16/19	87,881				87,881	20	MO S/L	9,887	4,394
29	WETLANDS CLASSROOM	9/16/19	12,300				12,300	40	MO S/L	692	307
30	FOLLY GARDEN	9/16/19	18,459				18,459	20	MO S/L	2,077	923
31	EAST SIDE PATH	9/16/19	25,500				25,500	20	MO S/L	2,869	1,275
32	WOODLANDS IRRIGATION	10/18/18	11,653				11,653	20	MO S/L	1,845	583
33	ELECTRIC INSTALLATION	1/01/19	134,000				134,000	40	MO S/L	10,050	3,350
34	DEER FENCE	11/01/18	6,258				6,258	20	MO S/L	991	313
35	HOOP HOUSES	9/16/19	21,480				21,480	40	MO S/L	1,208	537
36	MOWER	6/25/18	5,439				5,439	10	MO S/L	1,904	544
37	WELCOME CENTER COSTS	9/16/19	42,900				42,900	40	MO S/L	2,413	1,073
38	MEADOW COSTS 2018	9/16/19	66,353				66,353	20	MO S/L	7,465	3,317
39	ALLOCATION OF PAYROLL - 2018	9/16/19	125,764				125,764	20	MO S/L	14,148	6,289
40	MEADOWS PLANTING - 2018	9/16/19	105,357				105,357	20	MO S/L	11,853	5,268
41	2 GOLF CARTS	8/20/18	6,200				6,200	10	MO S/L	2,067	620
42	2 TRANSFORMERS AND INSTALLATION	2/27/18	70,000				70,000	40	MO S/L	6,708	1,750
43	LAND IMPROVEMENT	11/18/19	16,350				16,350	20	MO S/L	1,703	818
44	ENTRY WAY/PARKING LOT	9/16/19	460,414				460,414	20	MO S/L	51,797	23,020
45	WOODLANDS PLANTINGS	9/16/19	2,376				2,376	20	MO S/L	267	119
46	INLAND DUNES PLANTING	9/16/19	23,865				23,865	20	MO S/L	2,685	1,193
47	LIVING SHORELINE	9/04/19	4,500				4,500	20	MO S/L	525	225
48	HOLLY TREE PLANTINGS	9/16/19	14,439				14,439	20	MO S/L	1,624	722
49	Electronic Curation System	12/17/19	17,971			X	7,654	3	MO Amort	10,317	2,551
50	WELCOME CENTER SIGNS	9/16/19	24,639				24,639	10	MO S/L	5,544	2,464
51	GOLF CART	9/16/19	3,160				3,160	10	MO S/L	711	316
52	DEFIBULATOR	9/16/19	1,964				1,964	10	MO S/L	442	196
53	GATE	9/16/19	16,139				16,139	20	MO S/L	1,816	807
54	SEWER DESIGN	12/31/19	109,560				109,560	40	MO S/L	5,478	2,739
55	FINAL WELCOME CENTER COSTS	9/16/19	25,029				25,029	40	MO S/L	1,408	626
56	FFE WELCOME CENTER	9/16/19	12,545				12,545	10	MO S/L	2,823	1,254
57	GROUNDNS PATHWAYS	9/16/19	28,571				28,571	20	MO S/L	3,214	1,429
58	LABOR 2019 CAPITALIZED	9/16/19	82,801				82,801	20	MO S/L	9,315	4,140
59	JOHN DEERE 72" MOWER	9/07/20	14,000				14,000	10	MO S/L	1,867	1,400
60	2 JOHN DEERE GATORS	10/19/20	13,600				13,600	10	MO S/L	1,587	1,360
61	SIGNS NEW TRAILS	3/23/20	10,895				10,895	10	MO S/L	1,907	1,089
62	PENNONI PAVILION	12/31/20	41,864				41,864	0	-- Memo	0	0
63	RHYNE GARDEN	11/07/20	74,230				74,230	20	MO S/L	4,330	3,712
64	LABOR 2020 CAP	12/31/20	66,423				66,423	20	MO S/L	3,321	3,321
65	EQUIPMENT SHED	2/04/21	5,726				5,726	5	MO S/L	1,050	1,145
66	WOODLANDS BRIDGE	6/25/21	11,966				11,966	20	MO S/L	299	598
67	GT LIVING WALL	9/01/22	9,519				9,519	20	MO S/L	0	159
68	GT RAIN GARDEN	8/25/22	53,266				53,266	20	MO S/L	0	888

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## Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
69	SIGNAGE	4/05/21	86,006			86,006	10 MO S/L	6,450	8,601
70	ADA BATHROOM	3/17/22	405,955			405,955	40 MO S/L	0	7,612
71	RHYNE GARDEN EDGING	1/20/21	7,083			7,083	20 MO S/L	325	354
72	2022 NOVE UTILITY TRAILER	12/27/21	6,716			6,716	10 MO S/L	0	672
73	4X7 UTV TRAILER	2/01/21	1,661			1,661	5 MO S/L	305	332
74	2021 CAPITAL LABOR	12/31/21	45,346			45,346	20 MO S/L	0	2,267
75	ROADSIDE BERM	10/25/22	5,433			5,433	20 MO S/L	0	45
76	LEARNING NEST SIGNAGE	4/08/22	3,900			3,900	10 MO S/L	0	293
77	WOODLAND RIDGE GARDEN ID WITH	10/31/22	3,995			3,995	20 MO S/L	0	33
78	STAFF & VOLUNTEER BUILDING	11/15/22	2,528			2,528	40 -- Memo	0	0
79	ROTARY TILLER	7/13/22	3,140			3,140	10 MO S/L	0	157
80	GOLF CART	2/18/22	5,657			5,657	10 MO S/L	0	471
81	2018 GOLF CART CC PRECEDENT L2 H	2/28/22	5,500			5,500	10 MO S/L	0	458
82	2018 GOLF CART CC PRECEDENT LW 1	3/01/22	5,500			5,500	10 MO S/L	0	458
83	IRRIGATION PROJECT	9/22/22	14,697			14,697	20 MO S/L	0	184
84	TRAIL PROJECTS	9/13/22	21,757			21,757	20 MO S/L	0	363
85	2022 CAPITAL LABOR	12/31/22	58,917			58,917	20 MO S/L	0	0
<b>Total Other Depreciation</b>			<u>3,587,278</u>			<u>3,576,961</u>		<u>352,091</u>	<u>158,339</u>
<b>Total ACRS and Other Depreciation</b>			<u>3,587,278</u>			<u>3,576,961</u>		<u>352,091</u>	<u>158,339</u>
<b>Grand Totals</b>			3,587,278			3,576,961		352,091	158,339
<b>Less: Dispositions and Transfers</b>			0			0		0	0
<b>Less: Start-up/Org Expense</b>			0			0		0	0
<b>Net Grand Totals</b>			<u>3,587,278</u>			<u>3,576,961</u>		<u>352,091</u>	<u>158,339</u>

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**AMT Asset Report**

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
<b>Prior MACRS:</b>											
5	2015 Kubota Tractor, Loader	8/25/15	22,705				11,352	3	HY 200DB	22,705	0
6	Engineering 2015	9/16/19	20,334				14,234	15	HY 150DB	9,381	1,095
8	LAND IMPROVEMENTS	9/16/19	98,126				68,688	15	HY 150DB	45,270	5,286
9	MILLS - WELL	6/08/16	4,700				2,350	15	HY 150DB	3,382	139
11	Rocks for Garden Wall	9/16/19	6,222				4,355	15	HY 150DB	2,871	335
13	ENGINEERING 2016	9/16/19	84,133				58,893	15	HY 150DB	38,815	4,532
14	Deer Fence	5/02/17	34,411				17,206	15	HY 150DB	23,687	1,072
16	Shed for pump house	8/18/17	1,940				1,940	39	MMS/L	218	49
17	MEADOW IRRIGATION	9/26/17	45,563			X	22,782	15	HY 150DB	31,363	1,420
18	WELL #2	8/25/17	8,000			X	4,000	15	HY 150DB	5,507	249
21	#2 GENERATOR FOR PUMP STATION	8/22/17	1,199			X	599	7	HY 200DB	1,065	54
23	TRENCHING FOR WELL	6/06/17	1,202			X	601	15	HY 150DB	828	37
26	HOOP HOUSE	9/16/19	644				644	39	MMS/L	38	16
30	FOLLY GARDEN	9/16/19	18,459			X	14,204	15	HY 150DB	4,255	1,420
31	EAST SIDE PATH	9/16/19	25,500			X	19,622	15	HY 150DB	5,878	1,962
33	ELECTRIC INSTALLATION	1/01/19	134,000				134,000	39	MMS/L	10,165	3,435
34	DEER FENCE	11/01/18	6,258			X	0	7	HY 200DB	6,258	0
35	HOOP HOUSES	9/16/19	21,480				21,480	39	MMS/L	1,262	551
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	51,059	15	HY 150DB	15,294	5,106
42	2 TRANSFORMERS AND INSTALLATIO	2/27/18	70,000				70,000	39	MMS/L	6,955	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	5	HY 150DB	16,139	0
54	SEWER DESIGN	12/31/19	109,560				109,560	39	MMS/L	5,736	2,809
55	FINAL WELCOME CENTER COSTS	9/16/19	25,029				25,029	39	MMS/L	1,471	641
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
59	JOHN DEERE 72" MOWER	9/07/20	14,000			X	0	7	MQ200DB	14,000	0
60	2 JOHN DEERE GATORS	10/19/20	13,600			X	0	7	MQ200DB	13,600	0
61	SIGNS NEW TRAILS	3/23/20	10,895			X	0	10	MQ200DB	10,895	0
63	RHYNE GARDEN	11/07/20	74,230			X	0	15	MQ150DB	74,230	0
64	LABOR 2020 CAP	12/31/20	66,423			X	0	15	MQ150DB	66,423	0
74	2021 CAPITAL LABOR	12/31/21	45,346			X	0	15	HY 150DB	45,346	0
			<u>1,698,375</u>				<u>652,598</u>			<u>1,134,961</u>	<u>32,003</u>

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**Other Depreciation:**

1	Engineering Costs	9/16/19	2,028				2,028	20	MO S/L	228	102
2	DonorPerfect Software	1/01/16	0				0	0	HY	0	0
3	TRAILER FOR STORAGE	5/07/15	2,600				2,600	5	MO S/L	2,600	0
4	LAND IMPROVEMENTS	9/16/19	54,116				54,116	20	MO S/L	6,088	2,706
7	Piet Oudolf Meadow	12/31/17	86,874				86,874	20	MO S/L	62,766	4,344
10	FENCING	2/15/17	0				0	0	HY	0	0
12	Generator	6/13/16	0				0	0	HY	0	0
15	LANDSCAPE DESIGN	9/16/19	51,054				51,054	20	MO S/L	5,744	2,552
19	SITE ENGINEERING	9/16/19	3,305				3,305	20	MO S/L	372	165
20	ELECTRICAL WORK	12/09/17	0				0	0	HY	0	0
22	ENGINEERING 2017	9/16/19	352,180				352,180	20	MO S/L	39,620	17,609
24	SEWER INSTALLATION	9/16/19	540				540	20	MO S/L	61	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	14,046	4,682
28	ALLOCATION OF PAYROLL - 2017	9/16/19	87,881				87,881	20	MO S/L	9,887	4,394
29	WETLANDS CLASSROOM	9/16/19	12,300				12,300	40	MO S/L	692	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	2,413	1,073
39	ALLOCATION OF PAYROLL - 2018	9/16/19	125,764				125,764	20	MO S/L	14,148	6,289
40	MEADOWS PLANTING - 2018	9/16/19	105,357				105,357	20	MO S/L	15,804	5,267
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	5,544	2,464
62	PENNONI PAVILION	12/31/20	0				0	0	HY	0	0

## AMT Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
65	EQUIPMENT SHED	2/04/21	5,726			5,726	5 MO S/L	1,050	1,145
66	WOODLANDS BRIDGE	6/25/21	11,966			11,966	20 MO S/L	299	598
67	GT LIVING WALL	9/01/22	9,519			9,519	20 MO S/L	0	159
68	GT RAIN GARDEN	8/25/22	53,266			53,266	20 MO S/L	0	888
69	SIGNAGE	4/05/21	86,006			86,006	10 MO S/L	6,450	8,601
70	ADA BATHROOM	3/17/22	405,955			405,955	40 MO S/L	0	7,612
71	RHYNE GARDEN EDGING	1/20/21	7,083			7,083	20 MO S/L	325	354
72	2022 NOVE UTILITY TRAILER	12/27/21	6,716			6,716	10 MO S/L	0	672
73	4X7 UTV TRAILER	2/01/21	1,661			1,661	5 MO S/L	305	332
75	ROADSIDE BERM	10/25/22	5,433			5,433	20 MO S/L	0	45
76	LEARNING NEST SIGNAGE	4/08/22	3,900			3,900	10 MO S/L	0	293
77	WOODLAND RIDGE GARDEN ID WITH	10/31/22	3,995			3,995	20 MO S/L	0	33
78	STAFF & VOLUNTEER BUILDING	11/15/22	2,528			2,528	40 -- Memo	0	0
79	ROTARY TILLER	7/13/22	3,140			3,140	10 MO S/L	0	157
80	GOLF CART	2/18/22	5,657			5,657	10 MO S/L	0	471
81	2018 GOLF CART CC PRECEDENT L2 H	2/28/22	5,500			5,500	10 MO S/L	0	458
82	2018 GOLF CART CC PRECEDENT LW 1	3/01/22	5,500			5,500	10 MO S/L	0	458
83	IRRIGATION PROJECT	9/22/22	14,697			14,697	20 MO S/L	0	184
84	TRAIL PROJECTS	9/13/22	21,757			21,757	20 MO S/L	0	363
85	2022 CAPITAL LABOR	12/31/22	58,917			58,917	20 MO S/L	0	0
	<b>Total Other Depreciation</b>		<u>1,764,098</u>			<u>1,764,098</u>		<u>188,442</u>	<u>74,804</u>
	<b>Total ACRS and Other Depreciation</b>		<u>1,764,098</u>			<u>1,764,098</u>		<u>188,442</u>	<u>74,804</u>
	<b>Grand Totals</b>		3,462,473			2,416,696		1,323,403	106,807
	<b>Less: Dispositions and Transfers</b>		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	<b>Net Grand Totals</b>		<u>3,462,473</u>			<u>2,416,696</u>		<u>1,323,403</u>	<u>106,807</u>

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**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	10,317	7,654
		<b>Grand Total</b>	<u>17,971</u>		<u>0</u>	<u>0</u>	<u>10,317</u>	<u>7,654</u>

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**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>	
<p>There are no assets that meet the criteria of this report</p>						

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Asset	Description	Date In Service	Cost	Tax	AMT
<b>Other Depreciation:</b>					
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	986
7	Piet Oudolf Meadow	12/31/17	86,874	4,343	4,343
8	LAND IMPROVEMENTS	9/16/19	98,126	4,907	4,757
9	MILLS - WELL	6/08/16	4,700	235	138
10	FENCING	2/15/17	10,378	519	0
11	Rocks for Garden Wall	9/16/19	6,222	311	301
12	Generator	6/13/16	1,399	140	0
13	ENGINEERING 2016	9/16/19	84,133	4,206	4,078
14	Deer Fence	5/02/17	34,411	1,720	1,016
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	1,345
18	WELL #2	8/25/17	8,000	400	236
19	SITE ENGINEERING	9/16/19	3,305	165	165
20	ELECTRICAL WORK	12/09/17	25,070	627	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	60	36
24	SEWER INSTALLATION	9/16/19	540	27	27
25	TRAILER	11/16/17	4,143	414	0
26	HOOP HOUSE	9/16/19	644	16	17
27	LAND - PLANTINGS 2017	9/16/19	93,636	4,682	4,681
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	1,279
31	EAST SIDE PATH	9/16/19	25,500	1,275	1,766
32	WOODLANDS IRRIGATION	10/18/18	11,653	582	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	543	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	4,596
39	ALLOCATION OF PAYROLL - 2018	9/16/19	125,764	6,288	6,288
40	MEADOWS PLANTING - 2018	9/16/19	105,357	5,267	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	1,701	0
50	WELCOME CENTER SIGNS	9/16/19	24,639	2,463	2,463
51	GOLF CART	9/16/19	3,160	316	0
52	DEFIBULATOR	9/16/19	1,964	197	0
53	GATE	9/16/19	16,139	807	0
54	SEWER DESIGN	12/31/19	109,560	2,739	2,809
55	FINAL WELCOME CENTER COSTS	9/16/19	25,029	625	642
56	FFE WELCOME CENTER	9/16/19	12,545	1,255	0
57	GROUNDS 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	41,864	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
65	EQUIPMENT SHED	2/04/21	5,726	1,145	1,145
66	WOODLANDS BRIDGE	6/25/21	11,966	599	599
67	GT LIVING WALL	9/01/22	9,519	476	476

Asset	Description	Date In Service	Cost	Tax	AMT
68	GT RAIN GARDEN	8/25/22	53,266	2,663	2,663
69	SIGNAGE	4/05/21	86,006	8,601	8,601
70	ADA BATHROOM	3/17/22	405,955	10,149	10,149
71	RHYNE GARDEN EDGING	1/20/21	7,083	354	354
72	2022 NOVE UTILITY TRAILER	12/27/21	6,716	671	671
73	4X7 UTV TRAILER	2/01/21	1,661	332	332
74	2021 CAPITAL LABOR	12/31/21	45,346	2,268	0
75	ROADSIDE BERM	10/25/22	5,433	272	272
76	LEARNING NEST SIGNAGE	4/08/22	3,900	390	390
77	WOODLAND RIDGE GARDEN ID WITH SPC	10/31/22	3,995	200	200
78	STAFF & VOLUNTEER BUILDING	11/15/22	2,528	0	0
79	ROTARY TILLER	7/13/22	3,140	314	314
80	GOLF CART	2/18/22	5,657	566	566
81	2018 GOLF CART CC PRECEDENT L2 HF CF	2/28/22	5,500	550	550
82	2018 GOLF CART CC PRECEDENT LW HF C	3/01/22	5,500	550	550
83	IRRIGATION PROJECT	9/22/22	14,697	735	735
84	TRAIL PROJECTS	9/13/22	21,757	1,087	1,087
85	2022 CAPITAL LABOR	12/31/22	58,917	2,946	2,946
	<b>Total Other Depreciation</b>		<u>3,587,278</u>	<u>167,262</u>	<u>114,465</u>
	<b>Total ACRS and Other Depreciation</b>		<u>3,587,278</u>	<u>167,262</u>	<u>114,465</u>
	<b>Grand Totals</b>		<u>3,587,278</u>	<u>167,262</u>	<u>114,465</u>

# Client Copy

Form **990****Two Year Comparison Report****2021 & 2022**

For calendar year 2022, or tax year beginning , ending

Name

Taxpayer Identification Number

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

		2021	2022	Differences
<b>Revenue</b>	1. Contributions, gifts, grants	1,001,918	756,094	-245,824
	2. Membership dues and assessments	52,575	72,408	19,833
	3. Government contributions and grants	447,466	536,455	88,989
	4. Program service revenue	58,679	110,350	51,671
	5. Investment income	7,341	-2,349	-9,690
	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	9,883	32,164	22,281
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory	9,699	29,635	19,936
	11. Other revenue			
	<b>12. Total revenue.</b> Add lines 1 through 11	<b>1,587,561</b>	<b>1,534,757</b>	<b>-52,804</b>
<b>Expenses</b>	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.			
	16. Salaries, other compensation, and employee benefits	230,290	284,714	54,424
	17. Professional fundraising fees	27,186	31,165	3,979
	18. Other professional fees	42,414	25,853	-16,561
	19. Occupancy, rent, utilities, and maintenance	1	2,376	2,375
	20. Depreciation and Depletion	142,955	158,339	15,384
	21. Other expenses	215,590	335,582	119,992
	<b>22. Total expenses.</b> Add lines 13 through 21	<b>658,436</b>	<b>838,029</b>	<b>179,593</b>
<b>23. Excess or (Deficit).</b> Subtract line 22 from line 12	<b>929,125</b>	<b>696,728</b>	<b>-232,397</b>	
<b>Other Information</b>	<b>24. Total exempt revenue</b>	<b>1,587,561</b>	<b>1,534,757</b>	<b>-52,804</b>
	25. Total unrelated revenue			
	26. Total excludable revenue	75,719	137,636	61,917
	27. Total assets	5,139,241	5,940,422	801,181
	28. Total liabilities	170,848	138,905	-31,943
	29. Retained earnings	4,968,393	5,801,517	833,124
	30. Number of voting members of governing body	14	15	
	31. Number of independent voting members of governing body	14	15	
	32. Number of employees	6	6	
	33. Number of volunteers	82	72	



Form <b>990</b>	<b>Tax Return History</b>	<b>2022</b>
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Name <b>DELAWARE BOTANIC GARDENS, INC.</b>	Employer Identification Number <b>32-0371538</b>
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	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	968,857	686,391	1,344,243	1,449,384	1,292,549	
Membership dues	19,220	40,815	53,766	52,575	72,408	
Program service revenue		19,907	19,568	58,679	110,350	
Capital gain or loss	-1,560					
Investment income	110	12,395	5,206	7,341	-2,349	
Fundraising revenue (income/loss)	73,712	57,279	49,035	9,883	32,164	
Gaming revenue (income/loss)						
Other revenue		-1,800	3,193	9,699	29,635	
<b>Total revenue</b>	<b>1,060,339</b>	<b>814,987</b>	<b>1,475,011</b>	<b>1,587,561</b>	<b>1,534,757</b>	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	17,344	6,051				
Other compensation	14,097	51,420	164,050	230,290	284,714	
Professional fees	82,416	92,203	47,460	69,600	57,018	
Occupancy costs	1	1	1	1	2,376	
Depreciation and depletion	13,625	48,258	131,140	142,955	158,339	
Other expenses	109,243	187,375	147,519	215,590	335,582	
<b>Total expenses</b>	<b>236,726</b>	<b>385,308</b>	<b>490,170</b>	<b>658,436</b>	<b>838,029</b>	
<b>Excess or (Deficit)</b>	<b>823,613</b>	<b>429,679</b>	<b>984,841</b>	<b>929,125</b>	<b>696,728</b>	
<b>Total exempt revenue</b>	<b>1,060,339</b>	<b>814,987</b>	<b>1,475,011</b>	<b>1,587,561</b>	<b>1,534,757</b>	
Total unrelated revenue						
Total excludable revenue	-1,450	37,057	27,967	75,719	137,636	
Total Assets	2,604,547	3,058,752	4,160,613	5,139,241	5,940,422	
Total Liabilities	2,542	7,138	124,158	170,848	138,905	
Net Fund Balances	2,602,005	3,051,614	4,036,455	4,968,393	5,801,517	

**Federal Statements****Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST INCOME	\$ 1,004		14			
TOTAL	<u>\$ 1,004</u>					

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONTRACT LABOR	\$ 13,467	\$ 13,467	\$	\$
PAYROLL PROCESSING	933		933	
TOTAL	<u>\$ 14,400</u>	<u>\$ 13,467</u>	<u>\$ 933</u>	<u>\$ 0</u>

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
VOLUNTEER EXPENSE	\$ 2,630	\$	\$ 2,630	\$
SUPPLIES	2,511		2,511	
MEMBERSHIPS AND DUES	2,332		2,332	
MEALS AND ENTERTAINMENT	1,200		1,200	
TOTAL	<u>\$ 8,673</u>	<u>\$ 0</u>	<u>\$ 8,673</u>	<u>\$ 0</u>

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## Federal Statements

### Schedule A, Part III, Line 1(e)

<u>Description</u>	<u>Amount</u>
	\$ 72,408
	74,308
GEORGE A ROBBINS AND RONALD W BASS CASH CONTRIBUTION	15,000
RAYMOND J. SANDER & SHERYL J. SWED CASH CONTRIBUTION	50,250
CRYSTAL TRUST CASH CONTRIBUTION	50,000
ELLICE AND ROSA MCDONALD FOUNDATION CASH CONTRIBUTION	200,000
FAIR PLAY FOUNDATION CASH CONTRIBUTION	5,000
BAREFOOT GARDENERS CLUB CASH CONTRIBUTION	5,450
BONNIE AND CHARLES ZONKO CASH CONTRIBUTION	150,000
NANCY FREDERICK 80 SHARES OF DUPONT STOCK	5,886
CAROLYN MCCLOUD CASH CONTRIBUTION	600
STATE OF DELAWARE CASH CONTRIBUTION	475,000
DNREC CASH CONTRIBUTION	47,340
DNREC CASH CONTRIBUTION	14,115
PENNONI ASSOCIATES INC. CASH CONTRIBUTION	10,000
CELESTINO PENNONI CASH CONTRIBUTION	100,000
BRENT & MALINDA BAKER CASH CONTRIBUTION	10,000
CHARITABLE FUND COMMUNITY FOUNDATION CASH CONTRIBUTION	6,000
SCHELL BROTHERS LLC CASH CONTRIBUTION	10,000
ANNUAL DINNER CASH CONTRIBUTION	63,000

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## Federal Statements

### Schedule A, Part III, Line 1(e) (continued)

<u>Description</u>	<u>Amount</u>
SIP & SAUNTER	\$
CASH CONTRIBUTION	350
FOLLY FROLIC	
CASH CONTRIBUTION	200
BUGS AND BEER	
CASH CONTRIBUTION	50
TOTAL	<u>\$ 1,364,957</u>

### Schedule A, Part III, Line 2(e)

<u>Description</u>	<u>Amount</u>
OTHER PROGRAM	\$ 13,193
ADMISSIONS	97,157
ANNUAL DINNER	76,119
SIP & SAUNTER	2,815
FOLLY FROLIC	5,025
BUGS AND BEER	400
TOTAL	<u>\$ 194,709</u>

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### Schedule A, Part III, Line 3(e)

<u>Description</u>	<u>Amount</u>
GIFT SHOP SALES	\$ 54,318
TOTAL	<u>\$ 54,318</u>

**Federal Statements**

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

<u>Donor Name</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
RAYMOND J. SANDER & SHERYL J. SWED	\$	\$	\$	\$	\$ 63,550
CAROLYN MCCLLOUD					6,100
BRENT & MALINDA BAKER					16,075
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 85,725

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

<u>Description</u>	<u>Amount</u>
INTEREST INCOME	\$ 1,004
DCF INVESTMENT INCOME (LOSS)	-8,772
OTHER INVESTMENT INCOME	5,419
TOTAL	\$ -2,349

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**Schedule A, Part III, Line 11**

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

**Federal Statements**

**ANNUAL DINNER**

**Other Direct Fundraising or Gaming Expenses**

<u>Description</u>	<u>Amount</u>
OTHER EXPENSES	\$ 28,171
ADVERTISING	1,490
TOTAL	<u>\$ 29,661</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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**Federal Statements**

**SIP & SAUNTER**

**Other Direct Fundraising or Gaming Expenses**

<u>Description</u>	<u>Amount</u>
OTHER EXPENSES	\$ 443
TOTAL	\$ 443

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**Federal Statements**

**FOLLY FROLIC**

**Other Direct Fundraising or Gaming Expenses**

<u>Description</u>	<u>Amount</u>
OTHER EXPENSES	\$ 1,616
TOTAL	\$ 1,616

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**Federal Statements**

**BUGS AND BEER**

**Other Direct Fundraising or Gaming Expenses**

<u>Description</u>	<u>Amount</u>
OTHER EXPENSES	\$ 155
TOTAL	\$ 155

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