Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047 Open to Public

Department of the Treasury Internal Revenue Service

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

Inspection

Α	For the	e 2023 calendar year, or tax year beginning	1 1, 2023 and	enaing J	UN 30, 2024						
В	Check if applicabl	C Name of organization			D Employer i	dentifica	tion number				
	Addre	e GREATER DES MOINES BOTANICAL GARDE	N								
	Name chang	Doing business as			42-054	10765					
	Initial return Final	Number and street (or P.O. box if mail is not delive 909 ROBERT D RAY DR	ered to street address)	Room/suite	E Telephone i						
	return, termin ated	City or town, state or province, country, and ZI	P or foreign postal code		G Gross receipts		4,936,353.				
	Amen		or foreign postar code		H(a) Is this a group return						
	return Applic		T.EV PEREZ		for subordinates? Yes X N						
	tion pendir	SAME AS C ABOVE									
-			(2007/1/1)	507	H(b) Are all subor	4					
		empt status: X 501(c)(3) 501(c) () te: WWW.DMBOTANICALGARDEN.COM	(insert no.) 4947(a)(1)	or 527	1 ~		t. See instructions				
	Websi		nainting Other	1/	H(c) Group ex	_					
	art I		ociation Other	L Year	of formation; 196) M S	State of legal domicile: IA				
		Summary	TWDI OD		1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7						
Briefly describe the organization's mission or most significant activities: EXPLORING, EXPLAINING AND											
Activities & Governance	<u>}</u>	CELEBRATING THE WORLD OF PLANTS.			()						
ŗ	2		inued its operations or dispos								
Š	3	Number of voting members of the governing body (P	, , ,				21				
رد	4	Number of independent voting members of the gove	rning body (Part VI, line 1b)		· · · · · · · · · · · · · · · · · · ·	. 4	21				
ď	5 5	Total number of individuals employed in calendar year			. 5	42					
ij	6	Total number of volunteers (estimate if necessary)				6	349				
=	7 a	Total unrelated business revenue from Part VIII, colu	mn (C), line 12	<u>/</u>		. 7a	101,202.				
	` b	Net unrelated business taxable income from Form 99	90-T, Part I, line 11			. 7b	11,680.				
					Prior Year		Current Year				
a	, 8	Contributions and grants (Part VIII, line 1h)			2,749	,220.	2,452,255.				
Revenue	9			1,231	,407.	1,258,907.					
	10	Investment income (Part VIII, column (A), lines 3, 4, a	and 7d)		88	,510.	247,281.				
ď	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c,			743	,265.	704,615.				
	1	Total revenue - add lines 8 through 11 (must equal P			4,812	,402.	4,663,058.				
		Grants and similar amounts paid (Part IX, column (A)			•	0.	0.				
	1	Benefits paid to or for members (Part IX, column (A),				0.	0.				
	45	Salaries, other compensation, employee benefits (Pa			2,242	635.	2,018,406.				
Fxnenses	162	Professional fundraising fees (Part IX, column (A), line				,000.	47,500.				
٥	10a	Total fundraising expenses (Part IX, column (D), line		847.							
Ž	17	Other expenses (Part IX, column (A), lines 11a-11d, 1			2,475	662	2,210,463.				
		Total expenses. Add lines 13 17 (must equal Part IX,			4,743		4,276,369.				
						105.	386,689.				
_	19	Revenue less expenses. Subtract line 18 from line 12	<u>/</u>		ginning of Curren		End of Year				
Net Assets or		Total coasts (Day V/Sing 10)			22,311		25,554,636.				
SSe	편 20	Total assets (Part X line 16)			1,663		5,234,356.				
et A	21	Total liabilities (Part X, line 26)									
	art II	Net assets or fund balances. Subtract line 21 from lin Signature Block	ne 20		20,647	,024.	20,320,280.				
			allada a sasasa a sasasa a sasasa a la salada a				and decreased by the first				
		Ities of perjury, I declare that I have examined this return, in					nowledge and belief, it is				
true	e, correc	t, and complete. Declaration of preparer (other than officer)	is based on all information of wr	nich preparer	nas any knowledg	e.					
		Cianature of officer			Doto						
Sig	jn	Signature of officer			Date						
He	re	KIMBERLEY PEREZ, PRESIDENT/CEO									
		Type or print name and title									
		Print/Type preparer's name	Preparer's signature	[Check if	PTIN				
Pai	d	KATHY FAIRCHILD	1	0/45/04	self-employed	P00222608					
Pre	parer	Firm's name RSM US LLP	Firm's I	EIN 42	-0714325						
Use	Only	Firm's address 400 LOCUST ST., SUITE 640	<u> </u>								
		DES MOINES, IA 50309-2354	Phone	no.515-5	58-6600						
Ma	y the If	RS discuss this return with the preparer shown above	? See instructions				X Yes No				
111	<u>,с п</u>	Danish Dada Park Ash National Harris					Form 990 (2022)				

Pa	Charlet Cohere to Program Service Accomplishments	X
_	Check if Schedule O contains a response or note to any line in this Part III	A
1	Briefly describe the organization's mission: EXPLORING, EXPLAINING AND CELEBRATING THE WORLD OF PLANTS.	
	EAFLORING, EAFLAINING AND CELEBRAIING THE WORLD OF FLANTS.	
2	Did the organization undertake any significant program services during the year which were not listed on the	
2		Yes X No
	prior Form 990 or 990-EZ? 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 X No
3	If "Yes," describe these changes on Schedule O.	, res res res no
4	Describe the organization's program service accomplishments for each of its three largest program services,	as massured by expenses
-	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to ot	• •
	revenue, if any, for each program service reported.	Tiers, the total expenses, and
 4а	· , · , ·	evenue \$ 1,258,907.
4 a	MORE THAN SIXTY YEARS AGO, COMMUNITY LEADERS SAW THE NEED FOR AN URBAN	venue \$
	GARDEN IN THE HEART OF DES MOINES AND AFTER YEARS OF PERSISTENCE, THEIR	
	VISION CAME TO LIFE WITH THE OPENING OF THE (FORMERLY NAMED) BOTANICAL	
	CENTER IN 1979. THE ORIGINAL BOTANICAL CENTER WAS PART OF THE CITY OF	
	DES MOINES' PARKS AND RECREATION DEPARTMENT, AND OPERATED AS SUCH WITH	
	THE DOMED CONSERVATORY, HOUSING A TROPICAL PLANT COLLECTION, AND A	
	COUPLE OF CLASSROOMS. MUNICIPAL OVERSIGHT OF THE BOTANICAL CENTER	
	CONTINUED THROUGH THE EARLY 2010'S. AT THAT TIME, FOUR COMMUNITY	
	LEADERS FORMER DES MOINES MAYOR TOM URBAN, BUZ BRENTON, FRED WEITZ,	
	AND JANIS RUAN LED THE TRANSFORMATION OF THE BOTANICAL CENTER INTO THE	
	GREATER DES MOINES BOTANICAL GARDEN. THIS TRANSFORMATION RESULTED IN	
	THE CLOSURE OF ROBERT D. RAY DRIVE SO THAT OUTDOOR CARDENS COULD BE	
4b		evenue \$
710	(Code:) (Expenses \$) (ne	veriue φ)
4c	(Code:) (Expenses \$ including grants of \$) (Re	evenue \$
	/ (Litability	, , , , , , , , , , , , , , , , , , ,
4d	Other program services (Describe on Schedule O.)	
ти	(Expenses \$ including grants of \$) (Revenue \$	1
 4е	Total program service expenses 3,692,972.	
10	rotal program out too experience	200

Form 990 (2023) GREATER DES MOINES BOTANICAL GARDEN Part IV Checklist of Required Schedules

			162	INO
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		Х
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? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	Х	
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	l	v	
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			х
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		^
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	44.		x
٦	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		_ A
u	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	11d	х	
_	Part X, line 16? If "Yes," complete Schedule D, Part IX Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	116		
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		x
19a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
124	Schedule D, Parts XI and XII	12a	х	
h	Was the organization included in consolidated, independent audited financial statements for the tax year?	12u		
-	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	Х	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b		20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I. Parts I and II	21	20-	Х
			~~~	

Form 990 (2023) GREATER DES MOINES BOTANICAL GARDEN
Part IV Checklist of Required Schedules (continued)

22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), lim 22 if Y (***)** complete Schedule is Part I and III of the Organization sourcett and former officiers, directors, tustees, key employees, and highest compensation of the organization sourcett and former officiers, directors, tustees, key employees, and highest compensation of the organization sourcett and former officiers, directors, tustees, key employees, and highest compensation of the organization flow at a tax exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule II 'No." go to line 25s.  b Did the organization invest any proceeds of tax exempt bonds beyond a temporary period exception?  c Did the organization invest any proceeds of tax exempt bonds outstanding at any time during the year to defease any lax exempt bonds?  d Did the organization exempts as an 'on behalf of "issue for bonds outstanding at any time during the year to defease any lax exempt bonds?  d Did the organization aware that it engaged in an excess benefit transaction with a disqualified person during the year? B "Yes," complete Schedule I. Part II 'S " X " X " X " X " X " X " X " X " X "				Yes	No
23 Dd the organization answer "Vest to Part VII, Section A, lins 3, 4, or 5, about compensation of the organizations current and former officers, directors, tustees, key employees, and hiphest compensated employees?" If "Yes," complete Schedule I, Part IV and the state of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule I, If "No," go to line 25a and the process of tax exempt bonds beyond a temporary period exception?  24b Did the organization minimal and excreve account other than a returnding escrow at any time during the year to defease any tax exempt bonds. The organization are secret and the process of tax exempt bonds beyond a temporary period exception?  25c Section 501(5)(3), 501(6)(4), and 501(c)(29) organizations. Did the organization are secret and the process of the enginetrations are secret as any tax exempt bonds?  25c Section 501(5)(3), 501(6)(4), and 501(c)(29) organizations. Did the organization secret in the languaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule I, Part I be 18th organization aware that it engaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule I, Part I be 18th organization aware that it engaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule I, Part I I be 18th organization aware that it engaged in an excess benefit transaction with a disqualited person in a policy year, and that the transaction has not been reported on any of the organization prompting and any amount on Part X, line 5 or 22 for receivable from or parables tight any amount on Part X, line 5 or 22 for receivable from or parables tight any amount or Part X, line 5 or 22 for receivable from or parables tight any amount or Part X line 5 or 22 for receivable from or parables tight any amount or parables, any amount or Part X, line 5 or 22 for receivable from organization receivabl	22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
and former officers, directions, busieses, key employees, and highest compensated employees? If "Yes, "complete Schedule I, Part II   23		Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
Schedule / La Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No." go to line 25e.  Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  Did the organization maintain an escrew account other than a refunding secrew at any time during the year to defease any tax-exempt bonds?  did Did the organization are at as an "on behalf of" issuer for bonds outstanding at any time during the year?  did Did the organization are that it engaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I  b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I  b Is the organization aware that it engaged in an excess benefit transaction has not been reported on any of the organization's principal part of the part of the temperature of the temperature of the part of the p	23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," carewel lines 24th through 24th and complete Schedule K. If "No.", to bline 25a		and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24th through 24d and complete Schedule K. If "No." go to line 25a  Did the organization maintain an escriow account other than a retunding escrive at any time during the year to defease any tax-exempt bonds?  24d  Did the organization maintain an escriow account other than a retunding escrive at any time during the year?  24d  Did the organization axis an "on behalf of" issuer for bonds outstanding at any time during the year?  24d  Did the organization axis as no "on behalf of" issuer for bonds outstanding at any time during the year?  24d  Did the organization with a disqualified person during the year? If "Yes," complete Schedule L, Part!  25is Section 50f(c)(3), 50f(c)(4), and 50f(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person in a print year, and that the transaction with a disqualified person in a print year, and that the transaction with a disqualified person in a print year, and that the transaction has not been reported on any of the organizations prior Forms 980 or 980 E27 If West, complete Schedule L, Part!  25b L, Part I.  27c Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables tiganly agreed or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection cember of a return futures, key employee, creator or founder, substantial contributor? If Yes, complete Schedule L, Part IV, instructions for applicable film presholds, conditions, and exceptions;  a A current or former officer, director, trustee, key employee, oreator or founder, substantial contributor? If Yes, complete Schedule L, Part IV, Instructions for applicable film presholds, conditions, and exceptions;  a A current or former officer, director, trustee, key		Schedule J	23	Х	
Schedule K. If "No." po to line 25a	24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
b Did the organization maintain an economic account other than a refunding scrow at any time during the year to defease any tax-exempt bonds?  d Did the organization maintain an economic account other than a refunding scrow at any time during the year to defease any tax-exempt bonds?  d Did the organization act as an 'no behalf of 'issuer for bonds outstanding at any time during the year?'  d Did the organization act as an 'no behalf of 'issuer for bonds outstanding at any time during the year?'  d Did the organization aware that it engaged in an excess benefit transaction with a disqualified person during the year?' If 'Yes,' complete Schedule L, Part I   25a		last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax exempt bonds?  24d		Schedule K. If "No," go to line 25a	24a		Х
any tax-exempt bonds?  d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  24d   25a Section 501(c/3), 501(c/4), and 501(c/23) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? if "Yes," complete Schedule I, Part I   25a   X    25a    25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a   25a	b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
d bit the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  25a Section 501(x)3, 501(x)4, and 501(x)29 organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? #"Yes," complete Schedule L, Part I 25b X  b is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organizations prior Forms 990 or 990-E27 ## Yes, complete Schedule L, Part I 25b X  26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any ourrent or former officer, director, trustee, key employee, creator or founder, substantial contributor prior 35s controlled entity or family member of any of these persons? #" Yes," complete Schedule P pit II 25b X  27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or employee thereof; a grant selection compute termshep, or to a 35% controlled entity (including an employee) thereof) or family member of any of these persons? #" Yes," complete Schedule L, Part III 27 X  28 Was the organization a party to a business transaction with one of the following paties? (See the Schedule L, Part III 27 X  29 Line of the following paties? (See the Schedule L, Part III 28b X X C A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 280? #" Yes," complete Schedule L, Part II 28b X X  29 Did the organization receive more than \$25,000 in nohease gent institutions? #"Yes," complete Schedule M 29b X X  30 Did the organization selle, exchange, disabeled and cease operations? #"Yes," complete Schedule M 29b X X  31 Did the organization selle, exchange, disabeled and cease operations? #"Yes," complete Schedule M 29b X X  32 Did the organization selle, exchange, disabeled and cease operations? #"Yes," complete Schedule M 29b X X  33 Did the organization have a controlled entity within the meaning of section 512(b)(13)? #"Yes," comple		any tax-exempt bonds?	24c		
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* If MSS camplete Schedule L, Part I    25b	d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		<u> </u>
b is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a pnet year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-E27 if it is provided in that the transaction has not been reported on any of the organization's prior Forms 990 or 990-E27 if it is provided in the provided provided in the provided in the provided provided in the provided provided in the provided provided provided in the provided prov	25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If YeSp, Complete Schedule L, Part I  25 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to fany current or former officer, clirector, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If YeSp, Complete Schedule E, Part II  26 Did the organization provide a grant or other assistance to any current or former officer, director, substantial contributor or employee thereof, a grant selection computeremember, or to a 35% controlled entity founduing an employee thereof or family member of any of these persons? If YeSp, Complete Schedule L, Part III  27 X  28 Was the organization aparty to a business transaction with one of the folloying bades? (See the Schedule L, Part III)  28 A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? II  28 Yes, "complete Schedule L, Part IV  28 A 33% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If  29 Did the organization receive more than 255,000 in noheast) entributions? If "Yes," complete Schedule M.  29 Did the organization receive more than 255,000 in noheast) entributions? If "Yes," complete Schedule N, Part I  30 Did the organization individual described in line 28a or 28b? If "Yes," complete Schedule N, Part I  31 Did the organization in legal complete Schedule M.  32 Did the organization in legal complete Schedule M.  33 Did the organization in legal complete Schedule M.  34 Was the organization on 100% entry of the schedule M.  35 Did the organization in legal complete Schedule M.  36 Did the organization have a controlled entity within the meaning of section 512(b)(13)?  37 Did the organization on the complete Schedule R, Part I, III, or IV, and Part V, IIIne 1  38 Did the organization on the complete Schedule C and provide explanations on S		transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
Schedule L, Part I  25b	b				
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or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule ("Part II")  26			25b		X
controlled entity or family member of any of these persons? If "Yes," complete Schedule (**Pait* II)	26				
27 Did the organization provide a grant or other assistance to any current or former officer, director, frustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection cylindrice member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? (if Yes': complete Schedule L, Part II).  28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part II).  28 a A current or former officer, director, frustee, key employee, creator or founder, or substantial contributor? (if Yes," complete Schedule L, Part IV Pes," complete Schedule M Pert II					_v
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entity (including an employee thereof) or family member of any of these persons? If ves;" complete Schedule L, Part III.  Was the organization a party to a business transaction with one of the following pacties? (See the Schedule L, Part IIV, instructions for applicable filing thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV.  288	27				
Was the organization a party to a business transaction with one of the following pacies? (See the Schedule L, Part IV, instructions for applicable filling thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If  "Yes," complete Schedule L, Part IV.  b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV.  c A 359% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If  "Yes," complete Schedule L, Part IV.  28a			07		l _v
instructions for applicable filing thresholds, conditions, and exceptions):  a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? #  "Yes," complete Schedule L, Part IV  28b	20		21		
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c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If  "Yes," complete Schedule L, Part IV  28c X  29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M  29 X  30 Did the organization receive contributions of art, Mistoucal treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M  30 X  31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I 31 X  31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part I 32 X  32 Did the organization own 100% of an entify disregarded as separate from the organization under Regulations sections 301.7701-2 and 301,7701-3 If "Yes," complete Schedule R, Part I 33 X  33 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, Iine 1 34 X  35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35a X  35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, Iine 2 35b Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, Iine 2 36 X  37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part V, Iine 2 36 X  38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, line 1 19 Note: All Form 990 filers are required to complete Schedule O on the provide explanations on Schedule O for Part VI, Iine 1 19 Note: All Form 990 filers are required t	h				
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Part V Statements Regarding Other IRS Filings and Tax Compliance  Check if Schedule O contains a response or note to any line in this Part V  Yes No  1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable  b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable  c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming	30		30	x	
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023) GREATER DES MOINES BOTANICAL GARDEN

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

			Yes	No
<b>2</b> a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 42	۵.	v	
_	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	Λ	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	4.		x
<b>L</b>	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		A
b	If "Yes," enter the name of the foreign country  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a		5a		х
b	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit	-00		
ou	any contributions that were not tax deductible as charitable contributions?	6a		x
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Х	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Х	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		х
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	N/A	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	N/A	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?  N/A	8		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?  N/A  Did the sponsoring organization make a distribution to a donor advisor or related person?  N/A	9a		
b 40	bid the sponsoring organization make a distribution to a donor, donor devisor, or related person:	9b		
10	Section 501(c)(7) organizations. Enter:  Initiation fees and capital contributions included on Part VIII, line 12  N/A  10a			
a	Initiation fees and capital contributions included on Part VIII, line 12 N/A 10a Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
b 11	Section 501(c)(12) organizations. Enter:			
'' a	Gross income from members or shareholders  N/A  11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
~	amounts due or received from them.			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state? N/A	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
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			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		Х
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or 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?  N/A	17		
	If "Yes," complete Form 6069.			

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

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 21			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a	Х	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		Х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		Х
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	х	
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
	Other officers or key employees of the organization	15b		Х
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filedNONE			
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	onlv)	availal	ole
. =	for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website X 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	financ	cial	
	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			
	KIMBERLEY PEREZ - 515-323-6290			
	909 ROBERT D. RAY DRIVE DES MOINES IA 50309			

# 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 the 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.

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

- 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.

Name and title	(A)	(B)	I	IIIZA		C)	ipci	isatt	(D)	(E)	(F)
NumberLey Persez								one			
Number   N			box	, unles	ss per	son i	s both	n an			
Color   Kimberley Perez   40.00								T			
Color   Kimberley Perez   40.00		` '	direc				- - - -				•
Color   Kimberley Perez   40.00		related	tee or	ustee			ensate		(W-2/1099-MISC/		organization
Color   Kimberley Perez   40.00		~	altrus	onal tr		loyee	comp		1099-NEC)		
Color   Kimberley Perez   40.00		l	dividu	stitutic	icer	y emp	thest ploye	rmer			organizations
PRESIDENT/CEO	/1\ VIMDEDIEV DEDEG		Ĕ	<u> </u>	J0	- Ā	훈	요			
C1					v				175 648	0	31 660
CHIEF PROGRAMMING OFFICER					Λ		C		173,040.	0.	31,009.
CHAIR					x /				112 158	0	4 480
CHAIR							)		112,133.	•	
(4) MIKE ABBOTT			x		x	1			0.	0.	0.
VICE CHAIR/CHAIR ELECT											
1.50	VICE CHAIR/CHAIR ELECT		X		х				0.	0.	0.
GEORETARY	(5) CHRIS HENSLEY	1.50									
SECRETARY	VICE CHAIR	0.00	Х		х				0.	0.	0.
The content of the	(6) JENNIFER BRYANT	0.42									
Director   0.00   x   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00	SECRETARY	0.00	Х		х				0.	0.	0.
SARA BOESE	(7) JESSICA ZAUGG	0.48									
DIRECTOR   0.00   X   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00	DIRECTOR		Х						0.	0.	0.
O	(8) SARA BOESE										
Director   0.00   X   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00			Х						0.	0.	0.
Column											
DIRECTOR   0.00 x   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0			Х						0.	0.	0.
Columbia											_
DIRECTOR   0.00   X   0.   0.   0.   0.			Х						0.	0.	0.
DIRECTOR											
DIRECTOR   0.00 x   0.   0.   0.   0.     0.     0.     0.     0.     0.     0.     0.     0.     0.     0.     0.     0.     0.     0.     0.   0.   0.   0.     0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.			Х						0.	0.	0.
Column			,								0
DIRECTOR   0.00 x   0. 0.   0.   0.   0.     0.     0.     0.     0.     0.     0.     0.     0.     0.     0.     0.     0.     0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.   0.			A						0.	0.	<u> </u>
Column			v						0	0	0
DIRECTOR         0.00 X         0.00 X           (15) EVERETT MILES         0.33           DIRECTOR         0.00 X         0.00 X           (16) BEN PAGE         0.31           DIRECTOR         0.00 X         0.00 X           (17) RANDY RAMUNDT         0.68			Λ						0.	0.	
(15) EVERETT MILES			v						0	0	0
DIRECTOR         0.00 x         0.00 x           (16) BEN PAGE         0.31 b           DIRECTOR         0.00 x         0.00 x           (17) RANDY RAMUNDT         0.68 b			21						· · · · · · · · · · · · · · · · · · ·	· ·	
(16) BEN PAGE         0.31           DIRECTOR         0.00           (17) RANDY RAMUNDT         0.68			x						0.	0.	0.
DIRECTOR 0.00 X 0. 0. (17) RANDY RAMUNDT 0.68											
(17) RANDY RAMUNDT 0.68			х						0.	0.	0.
	(17) RANDY RAMUNDT									-	
	DIRECTOR	0.00	х						0.	0.	0.

332007 12-21-23 Form **990** (2023)

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)													
(A)	(B)			(0				(D)	(E)			(F)	
Name and title	Average	(do		Posi heck r			one	Reportable	Reportable		Es	stimate	ed
	hours per	box	k, unle	ss per	son i	is both	n an	compensation	compensatio	n	ar	nount	of
	week		icer ar	nd a di	recto	or/trus	tee)	from	from related			other	
	(list any hours for	recto						the	organization		ı	pensa	
	related	or di	ee			sated		organization	(W-2/1099-MIS	iC/	l	om th	
	organizations	rustee	trust		ee	n be u		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)		ı ~	anizat d relat	
	below	Individual trustee or director	Institutional trustee	L	nploy	st cor	- in	10001120)			ı	anizati	
	line)	Indivi	Institu	Officer	Key employee	Highest compensated employee	Former						
(18) CLAUDIA SCHABEL	0.29												
DIRECTOR	0.00	Х						0.		0.			0.
(19) TRAVIS SHEETS	0.48												
DIRECTOR	0.00	Х						0.		0.			0.
(20) MIKE SIMONSON	0.56								1				
DIRECTOR	0.00	Х						0.	7	0.			0.
(21) JILL STEVENSON	3.34												
DIRECTOR	0.00	Х	_			_		0.		0.			0.
(22) DOUG VAN ZANTEN	0.37	-								_			
DIRECTOR	0.00	Х						0.		0.			0.
(23) LINDA WESTERGAARD	0.19	ł											•
DIRECTOR	0.00	Х	-			├		0.		0.			0.
		-											
		1						) '					
			t			C							
						1							
1b Subtotal						J		287,806.		0.		36,	149.
c Total from continuation sheets to Part VI	I, Section A				<i>A</i>			0.		0.			0.
d Total (add lines 1b and 1c)				1.	<u>.</u>			287,806.		0.	. 36,149.		
2 Total number of individuals (including but n	ot limited to th	ose	liste	d ab	ove	e) wh	o re	eceived more than \$100,	000 of reportable	;			
compensation from the organization			_										2
										1		Yes	No
3 Did the organization list any <b>former</b> officer,													Х
line 1a? If "Yes," complete Schedule J for s											3		Λ
4 For any individual listed on line 1a, is the su											_	х	
<ul><li>and related organizations greater than \$150</li><li>Did any person listed on line 1a receive or a</li></ul>											4	21	
rendered to the organization? If "Yes," com											5		Х
Section B. Independent Contractors	piete Scrieduit	<del>-</del> J I	OI SL	<u>ICIT Ļ</u>	Jers	OH							
Complete this table for your five highest con	mpensated inc	depe	nde	nt co	ntra	acto	rs th	nat received more than \$	100,000 of comp	ensa	tion fr	om	
the organization. Report compensation for t													
(A)								(B)			(0		
Name and business	address	NO	NE					Description of s	ervices	C	compe	nsatio	n
2 Total number of independent contractors (in	•	ot lir	mited	d to t			ted	above) who received mo	ore than				
\$100,000 of compensation from the organize	zation				(	0							

Form 990 (2023)
Part VIII Statement of Revenue

		Check if Schedule O contains a response	or note to any lin	e in this Part VIII			
				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under
					iunction revenue	business revenue	sections 512 - 514
တ္ တ	1 a	Federated campaigns 1a					
Contributions, Gifts, Grants and Other Similar Amounts	b						
جَ ۾		Fundraising events 1c	155,530.				
fts, r A			, -				
ig ig		Related organizations 1d Government grants (contributions) 1e	685,500.				
Sin		All other contributions, gifts, grants, and					
ē Ħ	'		1,611,225.				
뜮	_	similar amounts not included above 1f	79,301.				
o d	g		75,501.	2,452,255.			
Oa		Total. Add lines 1a-1f	Business Code	2,432,233.		4	
	•	GENERAL ADMISSION	561499	995,160.	995,160.		
<u>i</u>	2 a	PROGRAM FEES	561499	238,617.	238,617.		
Program Service Revenue	b	MEMBERSHIP DUES		•			
n S	С		561499	25,130.	25,130.		
<u>ra</u>	d				$\sim$		
S T	е						
Δ.	f	All other program service revenue					
	g	Total. Add lines 2a-2f		1,258,907.	$\langle \cdot \rangle$		
	3	Investment income (including dividends, intere	st, and				
		other similar amounts)		103,888.			103,888.
	4	Income from investment of tax-exempt bond p	roceeds				
	5	Royalties					
		(i) Real	(ii) Personal				
	6 a	Gross rents 6a 406,475.					
	b						
	С	Rental income or (loss) 6c 406,475.					
	d	Net rental income or (loss)		406,475.			406,475.
	7 a	Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory <b>7a</b> 227,095.					
	b	Less: cost or other basis					
e		and sales expenses					
ther Revenue	С	Gain or (loss) 7c 143,393.					
Re		Net gain or (loss)		143,393.			143,393.
ē	8 a	Gross income from fundraising events (not					
₹		including \$ 155,530, of					
		contributions reported on line 1c). See					
		Part IV, line 18	15,780.				
	b	Less: direct expenses 8b	30,605.				
		Net income or (loss) from fundraising events	<u> </u>	-14,825.			-14,825.
		Gross income from gaming activities. See					
		Part IV, line 199a					
	b	Less: direct expenses 9b					
	С	Net income or (loss) from gaming activities					
		Gross sales of inventory, less returns					
		and allowances 10a	349,930.				
	b	Less: cost of goods sold					
		Net income or (loss) from sales of inventory		190,942.		101,202.	89,740.
		, , ,	Business Code				
Snc	11 a	COMMISSIONS	722210	122,023.			122,023.
nec	b			·			,
Miscellaneous Revenue	c						
<u>Š</u> Č		All other revenue					
Σ		Total. Add lines 11a-11d		122,023.			
	12	Total revenue. See instructions		4,663,058.	1,258,907.	101,202.	850,694.

Form **990** (2023)

 $42\!-\!0540765$ 

### 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).

Secti	on 501(c)(3) and 501(c)(4) organizations must comp Check if Schedule O contains a respon			ірівів соійініі (А).	
	not include amounts reported on lines 6b.		(B)	(C)	(D)
	8b, 9b, and 10b of Part VIII.	(A) Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations		схропосо	general expenses	скрепосо
•	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
_	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
3	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
3	•	346,773.	278,931.	29 489.	38,353.
6	trustees, and key employees	340,773.	270,331.	25, 205.	30,333.
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	1 217 710	1 050 016	110.057	145 727
7	Other salaries and wages	1,317,710.	1,059,916.	112,057.	145,737.
8	Pension plan accruals and contributions (include	20 405	20.064	2 274	4 05=
_	section 401(k) and 403(b) employer contributions)	38,495.	30,964.	3,274.	4,257.
9	Other employee benefits	159,841.	128,570.	13,593.	17,678.
10	Payroll taxes	155,587.	125,148.	13,231.	17,208.
11	Fees for services (nonemployees):				
а	Management				
b	Legal				
	Accounting	36,249.	29,157.	3,083.	4,009.
d	Lobbying		7-		
е	Professional fundraising services. See Part IV, line 17	47,500.			47,500.
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A), amount, list line 11g expenses on Sch 0.)	159,136.	81,354.	3,501.	74,281.
12	Advertising and promotion	82,931.	73,394.	4,064.	5,473.
13	Office expenses	75,490.	60,721.	6,420.	8,349.
14	Information technology	120,478.	119,490.	429.	559.
15	Royalties				
16	Occupancy	493,463.	489,570.	1,692.	2,201.
17	Travel	1,039.	836.	88.	115.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	9,529.	7,665.	810.	1,054.
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	797,486.	790,946.	2,843.	3,697.
23	Insurance	102,681.	101,839.	366.	476.
24	Other expenses. Itemize expenses not covered				
	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),				
	amount, list line 24e expenses on Schedule 0.)				
а	PROGRAMS AND OUTREACH	133,779.	133,779.		
b	HORTICULTURE SUPPLIES	66,081.	66,081.		
С					
d					
	All other expenses	132,121.	114,611.	7,610.	9,900.
25	Total functional expenses. Add lines 1 through 24e	4,276,369.	3,692,972.	202,550.	380,847.
26	Joint costs. Complete this line only if the organization		. ,	•	,
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
			I	l .	Earm 990 (2022)

Form **990** (2023)

# Form 990 (2023) Part X Balance Sheet

Par	. /\	Check if Schedule O contains a response or no	ote to any	/ line in this Part X			
		Officer in Ochedule O Contains a response of the	ote to any	Time in this rait A	(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			-105,867.	1	289,255.
	2	Savings and temporary cash investments			1,125,037.	2	593,057.
	3	Pledges and grants receivable, net			76,484.	3	763,956.
	4	Accounts receivable, net			173,143.	4	60,859.
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sub	stantial c	ontributor, or 35%			
		controlled entity or family member of any of the		5			
	6	Loans and other receivables from other disqua					
		under section 4958(f)(1)), and persons describe		6			
s	7	Notes and loans receivable, net	Г		7		
Assets	8	Inventories for sale or use			56,156.	18	46,214.
As	9	Prepaid expenses and deferred charges			48,127.	9	37,035.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D		25,046,122.			
	b	Less: accumulated depreciation		5,956,105.	15,568,861.	10c	19,090,017.
	11	Investments - publicly traded securities			11		
	12	Investments - other securities. See Part IV, line		·	12		
	13	Investments - program-related. See Part IV, line	1,	13			
	14	Intangible assets		Г	136,671.	14	158,179.
	15	Other assets. See Part IV, line 11			5,232,411.	15	4,516,064.
	16	Total assets. Add lines 1 through 15 (must eq			22,311,023.	16	25,554,636.
	17	Accounts payable and accrued expenses			749,782.	17	833,757.
	18	Grants payable		5	•	18	·
	19	Deferred revenue			398,460.	19	408,505.
	20	Tax-exempt bond liabilities		,	20	,	
	21	Escrow or custodial account liability. Complete			21		
,	22	Loans and other payables to any current or for	4				
tie		trustee, key employee, creator or founder, sub	_ \	. /			
Liabilities		controlled entity or family member of any of the		•		22	
Lia	23	Secured mortgages and notes payable to unre				23	
	24	Unsecured notes and loans payable to unrelate		· · · · · · · · · · · · · · · · · · ·	403,840.	24	3,896,674.
	25	Other liabilities (including federal income tax, p		Г	,		, ,
		parties, and other liabilities not included on line					
		of Schedule D	– .,		111,917.	25	95,420.
	26	Total liabilities Add lines 47 floors to 05			1,663,999.	26	5,234,356.
		Organizations that follow FASB ASC 958, ch					·
es		and complete lines 27, 28, 32, and 33.					
Juc	27				16,688,281.	27	17,470,566.
3ak	28	Net assets with donor restrictions			3,958,743.	28	2,849,714.
<u>و</u> ا		Organizations that do not follow FASB ASC					·
Fu		and complete lines 29 through 33.	,,				
ō	29	Capital stock or trust principal, or current fund	s			29	
ets	30	Paid-in or capital surplus, or land, building, or e				30	
Ass	31	Retained earnings, endowment, accumulated i				31	
Net Assets or Fund Balances	32	Total net assets or fund balances			20,647,024.	32	20,320,280.
z	33	Total liabilities and net assets/fund balances			22,311,023.	33	25,554,636.
		. 512. Habilistoc and not according balances			,,,		Form <b>990</b> (2023)

Form **990** (2023)

Form	1 990 (2023) GREATER DES MOINES BOTANICAL GARDEN	42-0540765		Pag	ge <b>12</b>
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>		
1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,	,663,	058.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,	,276,	369.
3	Revenue less expenses. Subtract line 2 from line 1	3		386,	689.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	20,	,647,	024.
5	Net unrealized gains (losses) on investments	5		280,	821.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8		-994,	254.
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	20,	,320,	280.
Pa	rt XII Financial Statements and Reporting	. 1			
	Check if Schedule O contains a response or note to any line in this Part XII		<del></del>		
		,		Yes	No
1	Accounting method used to prepare the Form 990: X Cash Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	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:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	Х	
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the		_		
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х	
_	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	dule O.			
за	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the		_	.	x
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		
D	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits? If the organization did not undergo the required audit or audits? If the organization did not undergo the required audit or audits? If the organization did not undergo the required audit or audits? If the organization did not undergo the required audit or audits? If the organization did not undergo the required audit or audits? If the organization did not undergo the required audit or audits?		01-	.	
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	990	(0000)
			-orm	990 (	(2023)
	. ( )				
	of addits, explain why on scriedule of and describe any steps taken to undergo such addits				

#### **SCHEDULE A**

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Name of the organization

## **Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ.

Open to Public

**Employer identification number** 

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

Inspection

OMB No. 1545-0047

GREATER DES MOINES BOTANICAL GARDEN 42-0540765 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.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 6 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from 10 activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. 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. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

## 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.)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	2,450,572.	1,899,348.	3,971,470.	2,749,220.	2,435,482.	13,506,092.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge					21,452.	21,452.
4	Total. Add lines 1 through 3	2,450,572.	1,899,348.	3,971,470.	2,749,220.	2,456,934.	13,527,544.
5	The portion of total contributions						
	by each person (other than a					) \	
	governmental unit or publicly						
	supported organization) included					•	
	on line 1 that exceeds 2% of the						
	amount shown on line 11,				. $\cup$		
	column (f)						1,359,341.
6	Public support. Subtract line 5 from line 4.						12,168,203.
	tion B. Total Support					'	
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 4	2,450,572.	1,899,348.	3,971,470.	2,749,220.	2,456,934.	13,527,544.
	Gross income from interest,			5			
	dividends, payments received on						
	securities loans, rents, royalties,			)			
	and income from similar sources	279,168.	175,138,	394,946.	125,937.	510,363.	1,485,552.
9	Net income from unrelated business	-		-	·		
	activities, whether or not the						
	business is regularly carried on		$\sim$			12,682.	12,682.
10	Other income. Do not include gain						
	or loss from the sale of capital		,				
	assets (Explain in Part VI.)						
11	<b>Total support.</b> Add lines 7 through 10						15,025,778.
	Gross receipts from related activities.	etc. (see instruction	ns)			12	6,909,356.
	First 5 years. If the Form 990 is for the	<u> </u>		ourth, or fifth tax y	ear as a section 50	01(c)(3)	
	organization, check this box and stor						
Sec	tion C. Computation of Publi	c Support Per	centage				
14	Public support percentage for 2023 (I	ine 6, column (f), di	vided by line 11, c	olumn (f))		14	80.98 %
15	Public support percentage from 2022	Schedule A, Part I	I, line 14			15	81.68 %
16a	33 1/3% support test - 2023. If the o	organization did no	t check the box or	line 13, and line 1	4 is 33 1/3% or mo	ore, check this box	and
	stop here. The organization qualifies	as a publicly suppo	orted organization				X
b	33 1/3% support test - 2022. If the o	organization did no	t check a box on li	ne 13 or 16a, and	line 15 is 33 1/3%	or more, check this	s box
	and stop here. The organization qual	ifies as a publicly s	upported organiza	tion			
17a	17a 10% -facts-and-circumstances test - 2023. 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	b 10% -facts-and-circumstances test - 2022. 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						
	organization meets the facts-and-circu	umstances test. Th	e organization qua	lifies as a publicly	supported organiz	ation	
18	Private foundation. If the organization	n did not check a l	oox on line 13, 16a	a, 16b, 17a, or 17b,	, check this box ar	nd 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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in						
	any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that						
_	are not an unrelated trade or bus-						
	iness under section 513					1	
4	Tax revenues levied for the organ-					7	
•	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
3	furnished by a governmental unit to						
	the organization without charge						
6							
	<b>Total.</b> Add lines 1 through 5						
78	Amounts included on lines 1, 2, and			0			
h	3 received from disqualified persons Amounts included on lines 2 and 3 received						
L.	from other than disqualified persons that			_\ ) `			
	exceed the greater of \$5,000 or 1% of the						
	amount on line 13 for the year						
	Add lines 7a and 7b						
<u>8</u>	Public support. (Subtract line 7c from line 6.)						
		1 ( ) 2242	(I) coots	( ) 0004	( 1) 0000	( ) 0000	(A) T
	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6 Gross income from interest,	_	5				
IUa	dividends, payments received on						
	securities loans, rents, royalties,						
_	and income from similar sources						
b	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b						
11	Net income from unrelated business activities not included on line 10b,						
	whether or not the business is						
	regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital						
	assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						_
14	First 5 years. If the Form 990 is for the	ne organization's fir	rst, second, third, t	fourth, or fifth tax y	ear as a section 5	01(c)(3) organizatio	n,
<u>Se</u>	ction C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2023 (I	ine 8, column (f), d	ivided by line 13, o	column (f))		15	%
	16 Public support percentage from 2022 Schedule A, Part III, line 15 %						
<u>Sec</u>	tion D. Computation of Inves	tment Income	Percentage				
17	17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 17 %					%	
18	18 Investment income percentage from 2022 Schedule A, Part III, line 17						
19a	19a 33 1/3% support tests - 2023. 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 ar						
b	33 1/3% support tests - 2022. If the						nd
	line 18 is not more than 33 1/3%, che						
20	O 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 of 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

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

,		Yes	No
	1		
	2		
	3a		
	3b		
	3с		
	4a		
	4b		
	4c		
	5a		
	5b		
	5c		
	6		
	7		
	8		
	9a		
	9b		
	9с		
	10a		
	10b		
··Ia	A (Form	n aan)	2022

Par	TIV   Supporting Organizations _(continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported	-		
_	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
	21 11 3 3		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors		163	140
•	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed	1		
Sec	the supported organization(s). tion D. All Type III Supporting Organizations			
	and broad type in supporting organizations		Vaa	N _a
	Did the appropriation and idea are a file appropriate and but he state of the fifth month of the		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the	_		
•	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
•	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	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? If "Yes," describe in Part VI the role the organization's			
Sac	supported organizations played in this regard. tion E. Type III Functionally integrated Supporting Organizations	3		
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)	•		
a	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instance)	struction		
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
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? 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.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	Orga	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying	trust or	n Nov. 20, 1970 ( explain in <b>Pa</b>	art VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must c		· ·	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c -		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally	integra	ted Type III supporting organi	zation (see
	inaturational	0	5 5	•

Schedule A (Form 990) 2023

Par	t V Type III Non-Functionally Integrated 509(	a)(3) Supporting Orga	nizations _{(continu}	ıed)	
Section	on D - Distributions		·		Current Year
1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1	
	Amounts paid to perform activity that directly furthers exemp				
	organizations, in excess of income from activity		2		
3	Administrative expenses paid to accomplish exempt purpose	3	3		
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
	Other distributions (describe in Part VI). See instructions.			6	
	Total annual distributions. Add lines 1 through 6.			7	
	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.	··g-··		8	
9	Distributable amount for 2023 from Section C, line 6			9	
	Line 8 amount divided by line 9 amount			10	
	Enter a under a under by into a unionic	(i)	(ii)	1	(iii)
Section	on E - Distribution Allocations (see instructions)	Excess Distributions	Underdistribution Pre-2023	S	Distributable Amount for 2023
_1_	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-		( )		
	able cause required - explain in Part VI). See instructions.				
	Excess distributions carryover, if any, to 2023				
а	From 2018				
b	From 2019				
С	From 2020		~		
d	From 2021				
е	From 2022				
f	Total of lines 3a through 3e	2			
	Applied to underdistributions of prior years	7			
h	Applied to 2023 distributable amount				
i	Carryover from 2018 not applied (see instructions)				
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	1			
4	Distributions for 2023 from Section D,				
	line 7: \$				
	Applied to underdistributions of prior years				
	Applied to 2023 distributable amount				
	Remainder. Subtract lines 4a and 4b from line 4.				
	Remaining underdistributions for years prior to 2023, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in <b>Part VI.</b> See instructions.				
	Remaining underdistributions for 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
	Excess distributions carryover to 2024. Add lines 3j				
•	and 4c.				
8	Breakdown of line 7:				
	Excess from 2019				
	Excess from 2020				
	Excess from 2021				
	Excess from 2022				
	Excess from 2022  Excess from 2023				
	LAUGAA HUIH CUCU				

Schedule A (Form 990) 2023

Schedule A	Form 990) 2023 GREATER DES MOINES BOTANICAL GARDEN	42-0540765	Page 8
Part VI	<b>Supplemental Information.</b> Provide the explanations required by Part II, line 10; Part II, line 17a or 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; 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,	and 2; Part IV, Sectior Section B, line 1e; Pa	n C,
	Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any addition (See instructions.)	al information.	
		1	
	, 6		
	<u>,</u>		
	.02		
	X		

Schedule A (Form 990) 2023

#### Schedule B

(Form 990)

## Schedule of Contributors

2022

Department of the Treasury Internal Revenue Service Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

**2023** 

OMB No. 1545-0047

Name of the organization

GREATER DES MOINES BOTANICAL GARDEN

Employer identification number

42-0540765

Organization type (check one):

Filers of: Section:

Form 990 or 990-EZ X 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 foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

#### **General Rule**

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

#### **Special Rules**

For an organization described in section 501(c)(3) filing. Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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) (2023)

Name of organization Employer identification number

GREATER DES MOINES BOTANICAL GARDEN

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		\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$51,800.	Person X Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$50,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$505,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$92,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

GREATER DES MOINES BOTANICAL GARDEN

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		\$57,265.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8		\$	Person Payroll Noncash x (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
9		\$53,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
10		\$160,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
11_		\$182,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

GREATER DES MOINES BOTANICAL GARDEN

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if a	dditional space is needed.	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	PLANT PRODUCTS		
3			
		\$1,800.	12/01/23
(a)		(c)	
No.	(b)	FMV (or estimate)	(d)
from Part I	Description of noncash property given	(See instructions.)	Date received
art i	CUSTOM LIGHTING PACKAGE		
8	COSTON BIGHTING TACKAGE		
		. 0	
		\$ 52,000.	06/02/24
(a)		(c)	
No.	(b)	FMV (or estimate)	(d)
from Part I	Description of noncash property given	(See instructions.)	Date received
raiti			
		\$	
(a)		(c)	
No.	(b)	FMV (or estimate)	(d)
from Part I	Description of noncash property given	(See instructions.)	Date received
raiti			
		\$	
(a)	$\sim$	(c)	
No.	(b)	FMV (or estimate)	(d)
from Part I	Description of noncash property given	(See instructions.)	Date received
u			
		\$	
(0)			
(a) No.	(b)	(c)	(d)
from	(b)  Description of noncash property given	FMV (or estimate)	Date received
art I	2	(See instructions.)	2.1.2.1.000.1.00
		\$	

Employer identification number

Name of organization

			40.0540565		
Part III	from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious,	through <b>(e) and</b> the following line entry. In the charitable, etc., contributions of <b>\$1,000 or less</b>	42-0540765 on 501(c)(7), (8), or (10) that total more than \$1,000 For organizations for the year. (Enter this info. once.)	0 for the year	
-\ N -	Use duplicate copies of Part III if additional	space is needed. T			
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is	held	
		(e) Transfer of gift			
	Transferee's name, address, a	na ZIP + 4	Relationship of transferor to transferee		
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is	held	
			2		
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee		
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is	held	
	Transferee's name, address, a	(e) Transfer of gift	Relationship of transferor to transferee		
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is	held	
			_ -		
-	(e) Transfer of gift				
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee		

## **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 Inspection

Name of the organization

GREATER DES MOINES BOTANICAL GARDEN

**Employer identification number** 

 $42\!-\!0540765$ 

Pa	TI Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		s or Accounts. Complete if the
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in w	riting that the assets held in donor adv	rised funds
	are the organization's property, subject to the organization's e	xclusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor ad	lvisors in writing that grant funds can b	e used only
	for charitable purposes and not for the benefit of the donor or	donor advisor, or for any other purpos	e conferring
	impermissible private benefit?		Yes No
Pa	t II Conservation Easements. Complete if the organization	anization answered "Yes" on Form 990	), Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	11 22	.0
	Preservation of land for public use (for example, recreati	ion or education) Preservation	of a historically important land area
	Protection of natural habitat	Preservation	of a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualifie	ed conservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
а			2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic structure	cture included on line 2a	2c
d	Number of conservation easements included on line 2c acquir	ed after July 25, 2006, and not	
	on a historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, rele	ased, extinguished, or terminated by the	ne organization during the tax
	year	) *	
4	Number of states where property subject to conservation ease		_
5	Does the organization have a written policy regarding the period		
	violations, and enforcement of the conservation easements it l		
6	Staff and volunteer hours devoted to monitoring, inspecting, h	andling of violations, and enforcing co	nservation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, handli	ing of violations, and enforcing conserv	ation easements during the year
_			6.14.0.45.10
8	Does each conservation easement reported on line 2d above s	satisfy the requirements of section 170	
_			
9	In Part XIII, describe how the organization reports conservation	•	
	balance sheet, and include, if applicable, the text of the footnot	ote to the organization's financial states	ments that describes the
Dai	organization's accounting for conservation easements.  TIII Organizations Maintaining Collections of	Art Historical Treasures or (	Other Similar Assets
ı a	Complete if the organization answered "Yes" on Form 9		other offilial Assets.
			and halance sheet works
ıa	If the organization elected, as permitted under FASB ASC 958	•	
	of art, historical treasures, or other similar assets held for publication and its floatest to the football to floatest to the floatest to the football to floatest to the		
	service, provide in Part XIII the text of the footnote to its finance		
D	If the organization elected, as permitted under FASB ASC 958	•	
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in ful	rtnerance of public service,
	provide the following amounts relating to these items.		•
	(i) Revenue included on Form 990, Part VIII, line 1		
•			'
2	If the organization received or held works of art, historical trea		ciai gain, provide
_	the following amounts required to be reported under FASB AS	_	Φ.
a	Revenue included on Form 990, Part VIII, line 1		
b	Assets included in Form 990, Part X		<b>5</b>

Par	t III   Organizations Maintaining C	ollections of Ar	t, Historical Tre	asures, or Oth	er Similar Asse	ts _{(contin}	nued)
3	Using the organization's acquisition, accession	on, and other record	s, check any of the f	ollowing that make	significant use of its	S	
	collection items (check all that apply).						
а	Public exhibition	d	Loan or exc	hange program			
b	Scholarly research	е	Other				
С	Preservation for future generations						
4	Provide a description of the organization's co	ollections and explain	n how they further th	ne organization's ex	empt purpose in Pa	rt XIII.	
5	During the year, did the organization solicit o	r receive donations o	of art, historical treas	sures, or other simil	ar assets		
_	to be sold to raise funds rather than to be ma				<u>_</u>	Yes	No
Par	t IV Escrow and Custodial Arrang reported an amount on Form 990, Par		te if the organizatior	n answered "Yes" o	n Form 990, Part IV,	line 9, or	
12	Is the organization an agent, trustee, custodi		liany for contribution	es or other assets no	nt included		
	on Form 990, Part X?					Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII						
-		and complete and le	.cg .a.c.e.			Amount	t
С	Beginning balance				1c		
	Additions during the year						
е	Distributions during the year				1e		
f	Ending balance				1f		
2a	Did the organization include an amount on Fo				oility?	Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII.						
Par	t V Endowment Funds Complete if	the organization and		m 990, Part IV, line	10.		
		(a) Current year	(b) Prior year	(c) Two years back	(d) Three years bac	k (e) Four	years back
1a	Beginning of year balance	4,126,703.	4,809,650.		2,761,230	. 2,	760,656.
b	Contributions	15,759.	20,000.	1,799,935	. 409		3,259.
С	Net investment earnings, gains, and losses	523,003.	459,500.	181,274	. 234,773	•	9,789.
d	Grants or scholarships	227,094.	148,538.	96,940	40,203	•	
е	Other expenditures for facilities						
	and programs		11.111				
f	Administrative expenses	15,594.	19,656.		· · · · · · · · · · · · · · · · · · ·	_	12,474.
g	End of year balance	4,422,777.	5,120,956.		2,954,878	2,	761,230.
2	Provide the estimated percentage of the curr			) held as:			
а	Board designated or quasi-endowment  Permanent endowment 36,0000	64.0000	_%				
b		<u></u> %					
С		%					
2-	The percentages on lines 2a, 2b, and 2c shows Are there endowment funds not in the posses		tion that are hald ar	ad administered for	th a		
Sa		ssion of the organiza	ition that are neid ar	id administered for	irie	١	Yes No
	organization by:  (i) Unrelated organizations?					3a(i)	X X
	(ii) Related organizations?						X
h	If "Yes" on line 3a(ii), are the related organiza		ed on Schedule R2				
4	Describe in Part XIII the intended uses of the				• • • • • • • • • • • • • • • • • • • •	00	
	t VI Land, Buildings, and Equipm		William Tariao.				
	Complete if the organization answered	d "Yes" on Form 990	, Part IV, line 11a. S	ee Form 990, Part	ζ, line 10.		
	Description of property	(a) Cost or o		, ,	Accumulated	(d) Bool	k value
		basis (investr	nent) basis	(other) c	lepreciation		
	Land						
	Buildings			,463,211.	3,092,905.		370,306.
	Leasehold improvements		8	,217,535.	2,284,602.	5,	932,933.
d	Equipment		-	666,234.	578,598.		87,636.
	Other			,699,142.			699,142.
Total	. Add lines 1a through 1e. (Column (d) must e	qual Form 990. Part	X. line 10c. column	(B))		19,	090,017.

	5 (1 6HH 330) 2020			1 agc 9
Part VII	Investments - Other Securities	n Form 000 Dort IV line:	11b Coo Form 000 Bort V line 12	
(a) Docori	Complete if the organization answered "Yes" o	(b) Book value	(c) Method of valuation: Cost or end	l of year market value
	iption of Security or Category (including name of security)	(b) book value	(c) Method of Valuation. Cost of end	i-oi-year market value
. ,	cial derivatives			
	y held equity interests			
(3) Other				
(A) (B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H)				
	(b) must equal Form 990, Part X, line 12, col. (B))			
Part VII	II Investments - Program Related.		7	
	Complete if the organization answered "Yes" o	n 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	l-of-year market value
(1)				
(2)			()	
(3)				
(4)				
(5)				
(6)				
(7)		•		
(8)				
(9)				
Total. (Col.	(b) must equal Form 990, Part X, line 13, col. (B))			
Part IX	Other Assets			
	Complete if the organization answered "Yes" o		11d. See Form 990, Part X, line 15.	
	(a) D	escription		(b) Book value
	GHT OF USE ASSET			93,288.
(2) IN	VESTMENTS HELD AT COMMUNITY FOUNDATIN	ON OF GREATER DES M	OINES	4,422,776.
(3)				
(4)		<u> </u>		
(5)				
(6)				
(7)				
(8)	$\sim$			
(9)				
	lumn (b) must equal Form 990, Part X, line 15, col.	(B))		4,516,064.
Part X	Other Liabilities	E 000 B 1 B 1 B 1	44 44 0 5 000 5 1 7 1 05	
	Complete if the organization answered "Yes" o	n Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line 25.	
1.	(a) Description of liability			(b) Book value
	deral income taxes			
(2)	CASE LIABILITY - FINANCE			95,420.
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(0)				

Total. (Column (b) must equal Form 990, Part X, line 25, col. (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

95,420.

Sche	dule D (Form 990) 2023 GREATER DES MOINES BOTANIC	CAL GARDEN	42-05407	765 Page <b>4</b>
Pai	t XI Reconciliation of Revenue per Audited Finar	ncial Statements With Rever	nue per Return	
	Complete if the organization answered "Yes" on Form 990	, Part IV, line 12a.		
1	Total revenue, gains, and other support per audited financial state		1	5,272,986.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
а	Net unrealized gains (losses) on investments	1 1	280,822.	
b	Donated services and use of facilities		139,513.	
c	Recoveries of prior year grants		,	
d	Other (Describe in Part XIII.)		189,593.	
e	Add lines 2a through 2d		<u> </u>	609,928.
3	Subtract line 2e from line 1			4,663,058.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			-,,
-	Investment expenses not included on Form 990, Part VIII, line 7b			
a	·			
b	Other (Describe in Part XIII.)		40	0.
c	Add lines 4a and 4b		4	4,663,058.
Da	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part XII   Reconciliation of Expenses per Audited Fina	rt I. line 12.) Incial Statements With Expe	nses per Return	4,003,030.
ı a		· ·	nises per neturn	
	Complete if the organization answered "Yes" on Form 990			4 605 475
1	Total expenses and losses per audited financial statements		1	4,605,475.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		V 513	
а	Donated services and use of facilities		139,513.	
b	Prior year adjustments			
С	Other losses			
d	Other (Describe in Part XIII.)	2d	189,593.	
е	Add lines 2a through 2d		2e	329,106.
3	Subtract line 2e from line 1		3	4,276,369.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
С	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990. F	Part I. line 18.)	5	4,276,369.
Pa	rt XIII Supplemental Information	1		
Prov	de the descriptions required for Part II, lines 3, 5, and 9; Part III, line	es 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	XI, LINE 2D - OTHER ADJUSTMENTS:			
FUNI	PRAISING EXPENSES			
COST	OF MERCHANDISE			
חסגם	YII IINE 2n _ OMUED ANTHOMENMEN.			
FARI	XII, LINE 2D - OTHER ADJUSTMENTS:			
THEFT	DATCING EVDENCES			
FUNI	PRAISING EXPENSES			
~~~				
COSI	OF MERCHANDISE			

332054 09-28-23 Schedule D (Form 990) 2023

SCHEDULE G (Form 990)

Supplemental Information Regarding Fundraising or Gaming Activities

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

OMB No. 1545-0047

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 Employer identification number GREATER DES MOINES BOTANICAL GARDEN 42-0540765 Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not Part I

required to complete this par	t.							
1 Indicate whether the organization rais	sed funds through any of the followin	g activ	ities. (Check all that apply.				
a X Mail solicitations				overnment grants				
b X Internet and email solicitations								
w	\[\frac{\pi}{2}\]							
	g 🔼 Special	lunura	iising e	events				
u percent concitations								
2 a Did the organization have a written of								
key employees listed in Form 990, P	art VII) or entity in connection with p	ofessi	onal fu	undraising services?	X Yes	No		
b If "Yes," list the 10 highest paid indiv	viduals or entities (fundraisers) pursu	ant to	agreer	ments under which th	ne fundraiser is to be			
compensated at least \$5,000 by the	organization.				() '			
	I	1						
(i) Name and address of individual		(iii) fundi	Did	(iv) Gross receipts	(v) Amount paid	(vi) Amount paid		
or entity (fundraiser)	(ii) Activity	have c	ustody	from activity	to (or retained by) fundraiser	to (or retained by)		
or entity (turidialser)		have cor or cor contrib	troi of utions?	ITOTTI activity	listed in col. (i)	organization		
GAAGGON / GYNTED GON, GONGILL WING	CARTERI CAMPATON	Vaa	Na					
ISAACSON/SYVERSON CONSULTING	CAPITAL CAMPAIGN	Yes	No					
- 3106 INGERSOLL AVE, DES	CONSULTANT		Х	0.	47,500.	-47,500.		
			•					
				7				
		10						
	(
	(1							
	. 5							
	Y							
	7							
Total					47,500.	-47,500.		
3 List all states in which the organization	n is registered or licensed to solicit o	ontrib	ıtions	or has been notified	it is exempt from red	nistration		
or licensing.	in is registered of moonsed to sometic	OTTETIO	4110110	or riad been riotilied	it is exempt nom reg	jouration		
IA								
						_		
						_		

332081 09-13-23

		(S MOINES BOTANICAL			0540765 Page 2
Pa	ırt I					
		of fundraising event contributions and gro				ts greater than \$5,000.
			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
			CHAMPAGNE AND		NONE	(add col. (a) through
			(event type)	(event type)	(total number)	col. (c))
ne			(event type)	(event type)	(total flumber)	
Revenue	,	Cross resoints	171,310.			171,310.
Re	'	Gross receipts	272,020.			172,020.
	2	Less: Contributions	155,530.			155,530.
	-		,			,
	3	Gross income (line 1 minus line 2)	15,780.			15,780.
	4	Cash prizes			4	
					. 1	
	5	Noncash prizes	1,215.		~~	1,215.
ses						
ben	6	Rent/facility costs			\sim	
Direct Expenses	_	Food and house are	18,656.			18 656
irec	′	Food and beverages	10,030.			18,656.
Δ		Entertainment	3,000.			3,000.
	9	Other direct expenses				7,734.
	10				·	30,605.
	11	Net income summary. Subtract line 10 from li				-14,825.
Pa	ırt I	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.		5		
ē			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add
Revenue				bingo/progressive bingo		col. (a) through col. (c))
Rev	١.,		\sim			
	1	Gross revenue	~~			
	٫	Cash prizes	,60			
ses	~	Caon ph/200				
pen	з	Noncash prizes	() '			
ct Expenses						
Direc	4	Rent/facility costs				
ቯ						
	5	Other direct expenses				
			Yes %	Yes %	Yes %	
	6	Volunteer labor	No	∟ No	L No	
	l _					
	7	Direct expense summary. Add lines 2 through	1 5 in column (d)			
	。	Net gaming income summary. Subtract line 7	from line 1 column (d)			
	_ 0	Net garning income summary. Subtract line r	nom line 1, column (a)			
9	En	ter the state(s) in which the organization condu	icts gaming activities:			
		the organization licensed to conduct gaming a		states?		Yes No
		No," explain:				
	_					
		ere any of the organization's gaming licenses re			/ear?	Yes No
b	lf "	Yes," explain:				
	_					

Sch	edule G (Form 990) 2023 GREATER DES MOINES BOTANICAL GARDEN	42-05407	65	Page 3
11	Does the organization conduct gaming activities with nonmembers?		Yes	☐ No
	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:		-	
	The organization's facility	13a	.1	%
	An outside facility			%
	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		<u>' </u>	
•	Enter the hame and address of the person who prepares the organization organization of garming 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	o If "Yes," enter the amount of gaming revenue received by the organization \$ and the amoun	nt		
_	of gaming revenue retained by the third party \$			
	e If "Yes," enter name and address of the third party:			
	of Tes, effect hatte and address of the tillid party.			
	Name			
	Name			
	Address			
	Address			
16	Gaming manager information:			
10	daming manager mormation.			
	Name			
	Name			
	Gaming manager compensation \$			
	Gaining manager compensation \$			
	Description of services provided			
	Diversity of fines			
	Director/officer Employee Independent contractor			
4-7	Manufatory d'at the Page			
	Mandatory distributions:			
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to		\ v _=	□ Na
	retain the state gaming license?		Yes	
D	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the	ie		
Pa	organization's own exempt activities during the tax year \$ Int IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and (v) are the explanations of the explanations of the explanations required by Part I, line 2b, columns (iii) and (v); and (v) are the explanations of the explanations required by Part I, line 2b, columns (iii) and (v); and (v) are the explanations of the explanations required by Part I, line 2b, columns (iii) and (v); and (v); and (v) are the explanations of the explanation of the e	d Dort III I	naa 0	0h 10h
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	u Fart III, II	nes 9,	90, 100,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.			
sсн	EDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:			
	Delle C, Inti I, Inti IB, Hist CI III HISHESI INID TONDUNDUS.			
(I)	NAME OF FUNDRAISER: ISAACSON/SYVERSON CONSULTING			
(I)	ADDRESS OF FUNDRAISER: 3106 INGERSOLL AVE, DES MOINES, IA 50312			
	· · · · · · · · · · · · · · · · · · ·			

332083 09-13-23 Schedule G (Form 990) 2023

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

2023

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Part I Questions Regarding Compensation

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

GREATER DES MOINES BOTANICAL GARDEN

Employer identification number 42-0540765

1 6	att Questions negarating compensation		Yes	No			
10	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,		162	NO			
la	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.						
	First-class or charter travel Housing allowance or residence for personal use						
	Travel for companions Payments for business use of personal residence						
	Discretionary spending account Personal services (such as maid, chauffeur, chef)						
р	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or	4.					
•	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b					
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors.						
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2					
_							
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's						
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to						
	establish compensation of the CEO/Executive Director, but explain in Part III.						
	Compensation committee						
	Independent compensation consultant X Compensation survey or study						
	Form 990 of other organizations X Approval by the board or compensation committee						
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing						
	organization or a related organization:						
а	Receive a severance payment or change-of-control payment?	4a		X			
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X			
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		X			
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.						
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.						
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation						
	contingent on the revenues of:						
а	The organization?	5a		X			
b	Any related organization?	5b		X			
	If "Yes" on line 5a or 5b, describe in Part III.						
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation						
	contingent on the net earnings of:						
а	The organization?	6a		X			
b	Any related organization?	6b		X			
	If "Yes" on line 6a or 6b, describe in Part III.						
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments						
	not described on lines 5 and 6? If "Yes," describe in Part III	7		Х			
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			_			
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		Х			
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in						
	Regulations section 53.4958-6(c)?	9					

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

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			other deferred benefits		(E) Total of columns (B)(i)-(D)	in column (B)	
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990	
(1) KIMBERLEY PEREZ	(i)	175,136.	0.	512.	2,862.		28,807.	207,317.	0.
PRESIDENT/CEO	(ii)	0.	0.	0.	0.	J	0.	0.	0.
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)) '				
	(i)			6					
	(ii)			0					
	(i)								
	(ii)								
	(i)								
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	(ii)								
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	(ii)								
	(i)	γ							
	(ii)	X							
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								

Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.
4

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

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

Employer identification number

GREATER DES MOINES BOTANICAL GARDEN 42-0540765 Types of Property Part I (a) (b) (c) (d) Check if Number of Noncash contribution Method of determining contributions or amounts reported on applicable noncash contribution amounts items contributed Form 990, Part VIII, line 1g Art - Works of art Art - Historical treasures 2 Art - Fractional interests 3 Books and publications 4 Clothing and household goods 5 Cars and other vehicles 6 Boats and planes 7 Intellectual property 8 Securities - Publicly traded Securities - Closely held stock 10 Securities - Partnership, LLC, or 11 trust interests Securities - Miscellaneous 12 13 Qualified conservation contribution -Historic structures Qualified conservation contribution - Other 14 Real estate - Residential 15 Real estate - Commercial 16 Real estate - Other 17 18 Collectibles Food inventory 19 Drugs and medical supplies 20 Taxidermy 21 Historical artifacts 22 Scientific specimens 23 24 Archeological artifacts (LIGHTING EQUIPM Х 52 000 FMV 25 Other 22,851.FMV SUPPLIES & MATE Х 16 26 Other HORTICULTURE SU Х 4,450,FMV 27 Other 28 Other Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29 Yes No 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for Х exempt purposes for the entire holding period? 30a **b** If "Yes," describe the arrangement in Part II. Х Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? 31 31 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash X contributions? 32a If "Yes," describe in Part II. If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

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

Schedule M (Form 990) 2023

SCHEDULE O (Form 990)

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 for the latest information.

2023 Open to Public

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

GREATER DES MOINES BOTANICAL GARDEN

Employer identification number 42-0540765

PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS: CONSTRUCTED ALONG THE DES MOINES RIVER. THE GREATER DES MOINES BOTANICAL GARDEN OPENED AS A PRIVATE, NON-PROFIT ORGANIZATION IN 2013 AND REMAINS IN A STRONG PUBLIC-PRIVATE PARTNERSHIP WITH THE CITY OF DES MOINES TODAY. OVER 40 YEARS SINCE ORIGINALLY OPENING, TODAY'S GREATER DES MOINES BOTANICAL GARDEN IS A VIBRANT, 12-ACRE PUBLIC GARDEN, INCLUDING NEARLY FOUR ACRES OF FREE PUBLIC GARDEN SPACE, IN THE HEART OF DOWNTOWN DES MOINES. THE MISSION OF THE BOTANICAL GARDEN IS TO EXPLORE EXPLAIN CELEBRATE THE WORLD OF PLANTS. AS AN INFLUENTIAL ARTS AND CULTURE DESTINATION, THE BOTANICAL GARDEN BRINGS TOGETHER COMMUNITY EMBERS IN A UNIQUE TOURISTS, CHILDREN, FAMILIES, HORTICULTURISTS, AND DESTINATION THAT PROMOTES EDUCATION AND ECOLOGICAL STEWARDSHIP. WE BELIEVE EDUCATION IS A LIFE-LONG PURSUIT AND THROUGH THE FUSION OF ART WE ARE UNIQUELY POSITIONED TO STRENGTHEN HORTICULTURE AND LEARNING CONNECTIONS BETWEEN PLANTS EOPLE AND THE NATURAL WORLD FOR THOSE IN AND VISITORS FROM ACROSS OUR STATE AND AROUND THE WORLD. THE COMMUNITY, IN 2023, THE GREATER DES MOINES BOTANICAL GARDEN REACHED A MAJOR MILESTONE, MARKING ONE DECADE SINCE TRANSITIONING TO AN INDEPENDENT NON-PROFIT AS THE BOTANICAL GARDEN (AS DESCRIBED ABOVE). IN JUST OVER WE HAVE GROWN OUR PHYSICAL GARDEN SPACES TO TWELVE BEAUTIFULLY DEVELOPED ACRES. OUR PLANT COLLECTIONS TO NEARLY 3.400 SPECIES. OUR WORKFORCE TO MORE THAN 30 EMPLOYEES AND MORE THAN 400 VOLUNTEERS. AND OUR COMMUNITY TO INCLUDE 3.699 MEMBERS. AND 60+

Schedule O (Form 990) 2023 Page 2

Employer identification number Name of the organization GREATER DES MOINES BOTANICAL GARDEN 42-0540765 COMMUNITY PARTNERS, 2023 ALSO MARKED ANOTHER MILESTONE RECORD HIGH VISITOR ADMISSION OF 148,852 FROM ALL 50 STATES AND 25 INTERNATIONAL LOCATIONS! WE OFFERED MORE EDUCATION PROGRAMS THAN EVER BEFORE, SOLD OUT OF SUMMER CAMP REGISTRATION IN LESS THAN ONE MONTH, AND HAD RECORD BREAKING HIGH ATTENDANCE FOR SPRING BREAK PROGRAMMING. THE BOTANICAL GARDEN INCREASED THE NUMBER OF PRIVATE RENTALS THROUGHOUT THE YEAR ENHANCED WELLNESS PROGRAMS, AND OPENED THE INAUGURAL NATURE PLAY, OUR FIRST OUTDOOR NATURAL PLAYSCAPE FOR CHILDREN OF ALL AGES. THE GREATER DES MOINES BOTANICAL GARDEN IS MORE THAN A DOME. IT'S THE CONNECTION POINT BETWEEN PLANTS, PEOPLE, AND THE NATURAL WORLD, PLACE WHERE YOU CAN BE WHO YOU ARE, DO THE THINGS YOU LOVE, TIME WITH THE PEOPLE WHO MATTER MOST. A PLACE WHERE ANYONE CAN EXPLORE CREATE, CONNECT, AND EMBRACE THEIR TRUE NATURE. FORM 990, PART VI, SECTION A, LINE 7A: AS SPECIFIED IN THE ORGANIZATION'S BYLAWS, THE CITY OF DES MOINES APPOINTS TWO MEMBERS TO THE BOARD OF DIRECTORS, AND DES MOINES WATER WORKS APPOINTS ONE MEMBER TO THE BOARD OF DIRECTORS. ALL THREE OF THOSE MEMBERS HAVE SERVED MULTIPLE YEARS ON THE BOTANICAL GARDEN'S BOARD. THE VOTING RIGHTS OF APPOINTED MEMBERS ARE IDENTICAL TO ELECTED MEMBERS. NO CHANGES TO THOSE APPOINTMENTS WERE MADE IN THE TAX YEAR, BUT THE DES MOINES WATER WORKS APPOINTMENT WILL END 12/31/2024. FORM 990, PART VI, SECTION B, LINE 11B: AN INDEPENDENT ACCOUNTING FIRM PREPARES AND REVIEWS THE FORM 990. THE FORM 990 IS THEN REVIEWED BY THE FINANCE COMMITTEE OF THE BOARD. THE FINANCE COMMITTEE REVIEWS THE FORM 990 WITH THE FULL BOARD. THE CFO IS AVAILABLE

Schedule O (Form 990) 2023 Page **2**

Name of the organization GREATER DES MOINES BOTANICAL GARDEN	Employer identification number 42-0540765
TO ANSWER ANY QUESTIONS OR PROVIDE CLARIFICATION. THE FINAL FORM 990, WITH	
ALL REQUIRED SCHEDULES, IS PROVIDED TO ALL VOTING MEMBERS OF THE BOARD	
PRIOR TO FILING THE 990.	
FORM 990, PART VI, SECTION B, LINE 12C:	
CONFLICT OF INTEREST INFORMATION IS COLLECTED ON AN ANNUAL BASIS FROM ALL	4
OFFICERS, DIRECTORS, MANAGERS, STAFF AND COMMITTEE MEMBERS TO DOCUMENT ALL	7
REAL OR PERCEIVED CONFLICTS OF INTEREST. COMPLETED FORMS ARE RETURNED TO	X
THE CHAIRPERSON AND PRESIDENT FOR REVIEW.	<i>)</i>
FORM 990, PART VI, SECTION B, LINE 15A:	
SALARY BENCH MARKING IS BASED UPON COMPARABLE SALARY INFORMALTON FROM A	
NATIONAL STUDY OF PUBLIC GARDEN COMPENSATION, INFORMATION FROM OUR HR	
PARTNER AND COMPARISON TO LOCAL NON-PROFITS. THE EXECUTIVE COMMITTEE, WHO	
IS INDEPENDENT FOR COMPENSATION PURPOSES, APPROVES ALL EXECUTIVE	
COPENSATION. IN ADDITION, THE FINANCE COMMITTEE AND BOARD OF DIRECTORS	
APPROVES AL FULL TIME EMPLOYEE STAFFING PLAN AND RELATED SALARY BUDGET WITH	
EACH FY OPERATING BUDGET.	
FORM 990, PART VI, SECTION C, LINE 19:	
THE ORGANIZATION PROVIDES A COPY OF ITS GOVERNING DOCUMENTS, CONFLICT OF	
INTEREST POLICY, AND FINANCIAL STATEMENTS TO THE PUBLIC UPON REQUEST.	
THESE DOCUMENTS ARE AVAILABLE FOR THE SAME PERIOD OF TIME AS DESCRIBED IN	
INTERNAL REVENUE CODE SECTION 6104 (D) FOR PUBLIC DISCLOSURE DOCUMENTS.	

332212 11-14-23 Schedule O (Form 990) 2023

Form **8868**

(Rev. January 2024)

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.

Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Part I - Identification Type or Name of exempt organization, employer, or other filer, see instructions. Taxpayer identification number (TIN) **Print** GREATER DES MOINES BOTANICAL GARDEN 42-0540765 File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filina vour 909 ROBERT D RAY DR return. See instructions City, town or post office, state, and ZIP code. For a foreign address, see instructions. DES MOINES, IA 50309-2854 Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1 Application Is For Return Application Is For Return Code Code Form 4720 (other than individual) Form 990 or Form 990-EZ 01 09 Form 4720 (individual) 03 Form 5227 10 Form 990-PF 04 Form 6069 11 Form 8870 Form 990-T (sec. 401(a) or 408(a) trust) 05 12 Form 5330 (individual) Form 990-T (trust other than above) 06 13 Form 5330 (other than individual) 07 14 Form 990-T (corporation) Form 1041-A 08 🗣 After you enter your Return Code, complete either Part II or Part 🗓. Pan 🗓 ii, including signature, is applicable only for an extension of time to file Form 5330. • If this application is for an extension of time to file Form 5330, you must enter the following information. Plan Name Plan Number Plan Year Ending (MM/DD/YYYY) Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions) The books are in the care of KIMBERLEY PEREZ 909 ROBERT D. RAY DRIVE - DES MOINES, IA 50309 Telephone No. 515-323-6290 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) . If this is for the whole group, check this . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for. , 20 25 I request an automatic 6-month extension of time until MAY 15 , to file the exempt organization return for the organization named above. The extension is for the organization's return for: calendar year 20 JUL 1 , 20 ²³ , and ending JUN 30 , 2024 」 tax year beginning Initial return Final return If the tax year entered in line 1 is for less than 12 months, check reason: Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less 0. any nonrefundable credits. See instructions. За If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and 0. estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. Зс

Form **8868**

(Rev. January 2024)

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

File a separate application for each return.

Go to www.irs.gov/Form8868 for the latest information.

Electro	onic filing (e-file). You can electronically file Form 8868 to	request up	o to a 6-month extension of time to fi	le any of t	the forms				
listed b	elow except for Form 8870, Information Return for Transfe	rs Associa	ted With Certain Personal Benefit Co	ontracts.	An extensio	n			
reques	t for Form 8870 must be sent to the IRS in a paper format (see instru	ctions). For more details on the elect	ronic filinç	g of Form				
	risit www.irs.gov/e-file-providers/e-file-for-charities-and-non-p								
Cautio	n: If you are going to make an electronic funds withdrawal (direct deb	it) with this Form 8868, see Form 84	53-TE and	Form 887	9-TE for payment			
instruc	tions.								
All corp	porations required to file an income tax return other than Fo	orm 990-T	(including 1120-C filers), partnerships	s, REMIC	s, and trust	s			
must u	se Form 7004 to request an extension of time to file income	e tax retur	ns.						
Part I	Identification								
Туре	Type or Name of exempt organization, employer, or other filer, see instructions. Taxpayer identification number (TIN)								
Print									
GREATER DES MOINES BOTANICAL GARDEN 42-0540765									
File by th due date									
filing you	909 ROBERT D RAY DR	X							
return. Se instruction		reian addı	ress, see instructions.	<u> </u>					
	DES MOINES, IA 50309-2854	3							
Enter t	ne Return Code for the return that this application is for (file	e a separat	te application for each return)			0 7			
	ation Is For	Return	Application Is For			Return			
7 40 10 11 1		Code				Code			
Form 9	90 or Form 990-EZ	01	Form 4720 (other than individual)			09			
	720 (individual)	03	Form 5227			10			
Form 9		04	Form 6069			11			
	90-T (sec. 401(a) or 408(a) trust)	05	Form 8870			12			
	90-T (trust other than above)	06	Form 5330 (individual)			13			
	90-T (corporation)	07	Form 5330 (other than individual)			14			
Form 1	• •	08	TOTA 3330 (other trian individual)			14			
	you enter your Return Code, complete either Part II or Part		including signature, is applicable of	nly for an	ovtoncion	of.			
	file Form 5330.	t III. I all II	i, including signature, is applicable of	illy lot att	CALCITATION	וכ			
	s application is for an extension of time to file Form 5330, y	all must s	ator the following information						
		ou must e	nter the following information.						
	Plan Name								
	Plan Number								
	Plan Year Ending (MM/DD/YYYY)	:+: <i>(-</i>	and in admiral and						
	Automatic Extension of Time To File for Exempt Organ	izations (s	ee instructions)						
The	books are in the care of KIMBERLEY PEREZ 909 ROBERT D. RAY DRIVE	DEG MO	TNEG TA E0200						
		- DES MO							
	phone No. 515-323-6290		Fax No.						
	e organization does not have an office or place of business								
	is is for a Group Return, enter the organization's four-digit (_				group, check this			
box	. If it is for part of the group, check this box		ch a list with the names and TINs of						
		Y 15		the exen	npt organiza	ation return for			
t	he organization named above. The extension is for the orga	anization's	return for:						
L	calendar year 20 or		· · · · · · · · · · · · · · · · · · ·			0.4			
2	tax year beginningJUL 1	, 20 <u>4</u>	, and ending JU	N 30		, 20 <u>24</u>			
2 <u> </u>	the tax year entered in line 1 is for less than 12 months, cl	heck reaso	on: Initial return I	Final retur	n				
L	Change in accounting period			1	1				
-	ny nonrefundable credits. See instructions.			3a	\$	2,453.			
b I	this application is for Forms 990-PF, 990-T, 4720, or 6069	, enter any	refundable credits and						
<u>e</u>	stimated tax payments made. Include any prior year overp	ayment all	owed as a credit.	3b	\$	2,453.			
c E	Balance due. Subtract line 3b from line 3a. Include your pa	yment with	n this form, if required, by						
t	sing EFTPS (Electronic Federal Tax Payment System). See	instructio	ns.	3с	\$	0.			

EXTENDED TO MAY 15, 2025

Form 990-T **Exempt Organization Business Income Tax Return** OMB No. 1545-0047 (and proxy tax under section 6033(e)) , and ending JUN 30, 2024 For calendar year 2023 or other tax year beginning $\ JUL\ 1$, $\ 2023$ Go to www.irs.gov/Form990T for instructions and the latest information. epartment of the Treasury Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3). Internal Revenue Service Check box if name changed and see instructions.) Check hox if Name of organization (address changed. Print GREATER DES MOINES BOTANICAL GARDEN 42-0540765 **B** Exempt under section Group exemption number (see instructions) X 501(c)(3 Number, street, and room or suite no. If a P.O. box, see instructions. Type 7220(e) 909 ROBERT D RAY DR 408(e) 408A]530(a) City or town, state or province, country, and ZIP or foreign postal code]529(a) [DES MOINES, IA 50309-2854 529A Check box if 25,554,636. C Book value of all assets at end of year an amended return. X 501(c) corporation 501(c) trust 401(a) trust Other trust State college/university Check organization type 6417(d)(1)(A) Applicable entity Credit from Form 8941 Check if filing only to claim Refund shown on Form 2439 Elective payment amount from Form 3800 Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation Enter the number of attached Schedules A (Form 990-T) X No Yes During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter the name and identifying number of the parent corporation KIMBERLEY PEREZ 515-323-6290 The books are in care of Telephone number Total Unrelated Business Taxable Income Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) 12,680. 1 1 Reserved 2 2 12,680. 3 Add lines 1 and 2 3 0. 4 Charitable contributions (see instructions for limitation rules) 4 12,680. 5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 5 Deduction for net operating loss. See instructions 6 6 Total of unrelated business taxable income before specific deduction and section 199A deduction. 7 12,680. Subtract line 6 from line 5 1,000. 8 Specific deduction (generally \$1,000, but see instructions for exceptions) 8 Trusts. Section 199A deduction. See instructions 9 9 Total deductions. Add lines 8 and 9 10 1,000. 10 11,680. Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero 11 11 Part II **Tax Computation** 2,453. **Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21) Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on 2 Part I, line 11, from: Tax rate schedule or Schedule D (Form 1041) 3 Proxy tax. See instructions 3 4 Other tax amounts. See instructions 4 Alternative minimum tax 5 5 Tax on noncompliant facility income. See instructions 6 **Total.** Add lines 3 through 6 to line 1 or 2, whichever applies 2,453. Tax and Payments Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 1a Other credits (see instructions) 1b 2,453 General business credit. Attach Form 3800 (see instructions) 1c Credit for prior-year minimum tax (attach Form 8801 or 8827) 2 453. Total credits. Add lines 1a through 1d Subtract line 1e from Part II. line 7 2 0. Amount due from Form 4255 3b Amount due from Form 8611 Amount due from Form 8697 Зс 3d Amount due from Form 8866 Other amounts due (see instructions) 0. Total amounts due. Add lines 3a through 3e 3f **Total tax.** Add lines 2 and 3f (see instructions). Check if includes tax previously deferred under section 1294. Enter tax amount here 0. 5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)

		(2023)							F	age 2
<u>Part</u>	Ш	Tax and Payments (continued)					-			
6 a	•	ments: Preceding year's overpayment cre	•		6a		-			
b	Cur	rent year's estimated tax payments. Chec	k if section 643(g) election	on	_	_				
		lies			<u>6b</u>	94	12.			
С		deposited with Form 8868					-			
d		eign organizations: Tax paid or withheld at					-			
е		kup withholding (see instructions)					-			
f		dit for small employer health insurance pre				1 101 11				
g		ctive payment election amount from Form				1,181,74	-/-			
h		ment from Form 2439					-			
i		dit from Form 4136					-			
j		er (see instructions)					-	_	1 100	COO
7		al payments. Add lines 6a through 6j					<u></u> , -	-	1,182,	689.
8		mated tax penalty (see instructions). Chec				L	╗	8		
9		due. If line 7 is smaller than the total of line					N	9	1 100	600
10		erpayment. If line 7 is larger than the total							1,182,	
<u>11</u> Part		er the amount of line 10 you want: Credite Statements Regarding Certain				315. Refunde	ed	11	1,180,	0/4.
									T.,	
1		any time during the 2023 calendar year, die							Yes	No
		r a financial account (bank, securities, or o		•	-	\ I				
		CEN Form 114, Report of Foreign Bank an	id Financial Accounts. If	"Yes," enter th	e name of	the foreign count	ry			v
_	here				$\overline{}$				-	Х
2		ing the tax year, did the organization recei			ntor of, or	transferor to, a				Х
		ign trust?								Α
_		'es," see instructions for other forms the c er the amount of tax-exempt interest recei	-) *	¢				
3					·					
4		er available pre-2018 NOL carryovers here wn on Schedule A (Form 990-T). Don't rec				y post-2017 NOL	-			
_		t-2017 NOL carryovers. Enter the Busines						iirie o.		
5		amounts shown below by any NOL claims								
	ше			part II, IIIIe 17 10				arm (O) (Or		
		Business Activity C	ode		\$ Avaii	lable post-2017 N	OL Ca	arryover		
			.6		<u>Φ</u> \$					
					<u>φ</u> \$					
			\leftarrow		<u>Φ</u> \$					
6 a	Ros	erved for future use			Ψ					
		erved for future use	1							
Part		Supplemental Information								
		additional information. See instructions.								
TOVICE	carry	additional information. See instructions.								
		Under penalties of perjury, I declare that I have examined					wledge	and belief, it is tr	ue,	
Sign		correct, and complete. Declaration of preparer (other that	an taxpayer) is based on all inform	nation of which prep	arer has any ki	nowledge.				-
lere				PRESIDEN'	T/CEO			the IRS discuss th reparer shown bel		/ith
		Signature of officer	Date	Title					es	No
		Print/Type preparer's name	Preparer's signature		Date	Check	if	PTIN		
) ai a						self-employ				
Paid	ara-	KATHY FAIRCHILD		1	2/17/24	Co omploy		P0022260	8	
Prepa Jse (E DOW HO LLD	•			Firm's EIN		42-0714		
,se (Jilly	400 LOCUST ST.	, SUITE 640			0 2110				
			·							

DES MOINES, IA 50309-2354

Form **990-T** (2023)

Phone no. 515-558-6600

Firm's address

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

	ment of the Treasury Il Revenue Service Do not enter SSN numbers on this form as								c)(3).		c Inspection for anizations Only
A N	Name of the organization		NICAL GARDEN	ſ					oyer identifi 0540765	ication numbe	er
<u>c</u> ι	Unrelated business	activity code (se	e instructions)	459900				D Sequ	ence:	1 of	1
E [Describe the unrelat	ed trade or bus	iness MERCH	ANDISE/GIFT	SHOP						
	rt I Unrelated			me		(A) Income	e	(B) Expe	enses	(C)	Net
1a	Gross receipts or	sales	185,469.	•	Τ						
b	Less returns and allo			_	1c	185	,469.		1		
2	Cost of goods sole				2		,267.	4	4		
3	Gross profit. Subt				3	101	,202.				101,202.
4 a	Capital gain net in										
	1120)). See instruc	•			4a						
b					4b						
С	Capital loss deduc				4c						
5	Income (loss) from	a partnership									
	statement)			•	5		\mathbf{X}				
6	Rent income (Part				6		_				
7	Unrelated debt-fin				7	. 11					
8	Interest, annuities										
	organization (Part	VI)			8_	5					
9	Investment income					7					
	organizations (Par	t VII)			9						
10	Exploited exempt				10						
11	Advertising incom				11						
12	Other income (see				12						
13	Total. Combine lin				13	101	,202.				101,202.
		nnected witl	n the unrelate	ed business ir	ncome	e 				ns must b	e
1	Compensation of									+	61 001
2	Salaries and wage	es							2	+	61,891.
3	Repairs and maint									+	138.
4	Bad debts								4		
5	Interest (attach sta								5		
6	Taxes and license	s	O itti				.γ		6		
7	Depreciation (attac						+		Oh	1	
8	Less depreciation						_		8b 9	+	
9	Depletion									+	
10	Contributions to d									+	
11	Employee benefit									+	
12	Excess exempt ex									+	
13	Excess readership					SEE ST	ΑΨΕΜΕΝΦ	 1	13	+	26,493.
14	Other deductions	•	1 4 4							+	88,522.
15 16	Total deductions Unrelated busines		•			t line 15 from Don			15	+	00,522.
16	officiated busines	e income pelor	s net operating if	oss acadelion. S	อนมเเสต	ı iiile ib iroiii Par	ı, iiile 13	,			10 660

Deduction for net operating loss. See instructions

Unrelated business taxable income. Subtract line 17 from line 16

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

18

0.

12,680.

Part	III Cost of Goods Sold Enter meth		ion COST		Page Z
	Lintoi moti	nod of inventory valuat	ion		56,156.
1	Inventory at beginning of year				0.
2	Purchases				0.
3	Cost of labor				0.
4	Additional section 263A costs (attach statement)		STATEMEN	r 2 5	74,325.
5	Other costs (attach statement)			6	130,481.
6	Total. Add lines 1 through 5			1 _ 1	46,214.
7	Inventory at end of year Cost of goods sold. Subtract line 7 from line 6. Enter h				84,267.
8	Do the rules of section 263A (with respect to property p				Yes X No
9 Part				<u>u</u>	163 A 140
1	Description of property (property street address, city, s		_		
'	A S	iale, ZIP Code). Grieck	ii a dual-use. See iiist	ructions.	
	В —				
	c \square			1	
	D			7	
		Α	В	C	D
2	Rent received or accrued	А	ь		U
a	From personal property (if the percentage of				
а	rent for personal property is more than 10%				
	but not more than 50%))	
b	From real and personal property (if the				
	percentage of rent for personal property exceeds				
	50% or if the rent is based on profit or income)				
С	Total rents received or accrued by property.				
·	Add lines 2a and 2b, columns A through D				
	, tad integral and Es, estamme / tameagn s	6)		
3	Total rents received or accrued. Add line 2c, columns A	through D. Enter here	and on Part I, line 6.	column (A)	0.
-	Deductions directly connected with the income		- a.r. a.r.,		
4	in lines 2a and 2b (attach statement)				
-					
5	Total deductions. Add line 4, columns A through D.	nter here and on Part I	. line 6. column (B)		0.
Part		ee instructions)	,		
1	Description of debt-financed property (street address, of	ity, state, ZIP code). C	heck if a dual-use. Se	e instructions.	
	A				
	В				
	c 🗆				
	D				
		Α	В	С	D
2	Gross income from or allocable to debt-financed				
	property				
3	Deductions directly connected with or allocable				
	to debt-financed property				
а	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
С	Total deductions (add lines 3a and 3b,				
	columns A through D)				
4	Amount of average acquisition debt on or allocable				
	to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-				
	financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D).	. Enter here and on Pa	rt I, line 7, column (A)	<u> </u>	0.
	,			T	
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A thr				
11	Total dividends-received deductions included in line	10			0.

Part	VI Interest, Annu	uities, R	oyalties, and Re	ents Fro	m Contro	lled O	rganization	S (see instruc	tions)	Page 3
	,		,					lled Organization		
	Name of controlle organization	d	identification				al of specified nents made 5. Part of columns made that is included controlling organized tion's gross in		mn 4 in the aniza-	5. Deductions directly connected with income in column 5
(1)										
(2)										
(3)										
(4)						L				
	7 Tayahla lagama			1	Controlled Or			of column O		Dadustiana directly
	. Taxable Income	ir	Net unrelated acome (loss) e instructions)		otal of specif yments mad		that is inc	of column 9 sluded in the organization's income		Deductions directly connected with ome in column 10
(1)										
(2)										
(3)										
(4)									Ť	
	•						Enter here	nns 5 and 10. and on Part I, olumn (A).	Enter	columns 6 and 11. r here and on Part I, ne 8, column (B).
Totals							. \	0.		0.
Part	VII Investment	Income	of a Section 50	1(c)(7), (9), or (17)	Orgar	nization (s	ee instructions)		
	1. Desc	cription of	income		2. Amou incon		3. Deduction directly connected (attach states)	ected (attach s	-asides tatement	5. Total deductions and set-asides (add cols 3 and 4)
(1)						~ \	7			
(2)										
(3)					()					
(4)					Add amou	ınta in				Add amounts in
Totals				5	column 2 here and or line 9, colu	. Enter n Part I,				Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Part	VIII Exploited E	xempt /	Activity Income,	Other T	han Adve	ertising	Income	see instructions)	•
1	Description of exploite									
2	Gross unrelated busin	ess incom	e from trade or busi	ness. Entei	r here and o	n Part I,	line 10, colum	n (A)	2	
3	Expenses directly con			elated busi	ness income	e. Enter h	nere and on Pa	art I,		
	line 10, column (B)								3	
4	Net income (loss) from lines 5 through 7		trade or business.			•			4	
5	Gross income from ac	tivity that	s not unrelated busi	iness incon	ne				5	
6	Expenses attributable								6	
7	Excess exempt expen									
	4. Enter here and on F	art II. line	12						7	

Schedule A (Form 990-T) 2023

_			
∠מ	a	e	-

Part	IX Ad	vertising Income					
1	Name(s) o	f periodical(s). Check box if reporti	ng two or more p	periodicals on a	consolidated basis		
	A						
	в 🕅 –						
	c 🖂 –						
	D						
Enter a	mounts for	each periodical listed above in the	corresponding of	column.			
		caon pendanan nerea azere in inc		A	В	С	D
2	Gross adv	ertising income			_		
_		nns A through D. Enter here and or		column (A)	I.		0,
а	riad colan	more and or	11 4101, 1110 11, 0				
3	Direct adv	ertising costs by periodical					
а		nns A through D. Enter here and or		column (B)	ı		0,
u	Add Coldin	ins A through b. Enter here and or	Traiti, iiio Ti, c	(b)			-
4	Δdvertisin	g gain (loss). Subtract line 3 from li	ine			1	
7		column in line 4 showing a gain,				1	
		lines 5 through 8. For any column	in				
	· •	-					
		wing a loss or zero, do not completough 7, and enter -0- on line 8					
5		p costs			1		
					· ·		
6 7		n income adership costs. If line 6 is less than					
'			l l			·	
		tract line 6 from line 5. If line 5 is le					
8		s, enter -0- adership costs allowed as a			1		
0		. For each column showing a gain	on				
		er the lesser of line 4 or line 7		C			
•		, columns A through D. Enter the g		9a columns to	tal or O hara and o		
а	Part II, line		greater of the line	e da columns to	iai or -o- nere and o	11	0.
Part		mpensation of Officers, Di	rectors and	Trustees (coo instructions)		
				(.	see manuchons)	3. Percentage	4. Compensation
		1. Name		2. Title		of time devoted	attributable to
		i. Name		2. Title		to business	unrelated business
(1)						%	urirelated business
(2)			() '			%	
<u>(2)</u> (3)			—			%	
			1			%	
(4)						70	
Total	Enter here	and on Part II, line 1					0.
Part			ee instructions)				
	, ti	,	ee matructions)				
		$\overline{}$					

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
SHOP SUPPLIES		2,177.
CREDIT CARD FEES		5,800.
BARCODE SOFTWARE		102.
BUSINESS INSURANCE		4,014. 804.
OFFICE SUPPLIES PRINTING AND POSTAGE		804. 2,147.
COMPUTER INTERNET TELEPHO	ONE	4,709
ADVERTISING AND PROMOTION		3,242.
OCCUPANCY	•	1,300
JANITORIAL		461.
UTILITIES		1,737.
TOTAL TO SCHEDULE A, PAR	T II. LINE 14	26,493.
FORM 990-T (A) CO	OST OF GOODS SOLD - OTHER COSTS	STATEMENT 2
FORM 990-T (A) CO	OST OF GOODS SOLD OTHER COSTS	STATEMENT 2 AMOUNT
DESCRIPTION	OST OF GOODS SOLD - OTHER COSTS	
	C/V	AMOUNT

General Business Credit

Go to www.irs.gov/Form3800 for instructions and the latest information.

OMB No. 1545-0895

Identifying number

Department of the Treasury Internal Revenue Service Name(s) shown on return You must include all pages of Form 3800 with your return.

REATER DES MOINES BOTANICAL GARDEN	42-	0540765
A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT). Are you both (a) an	"annlicable	
corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the me		
section 59A(e) for the BEAT? See instructions		es X No
Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (T	MT)	
Go to Part III before Parts I and II. See instructions.	•	
1 Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column		
(g). See instructions	1	
2 Passive credits from Part III, line 2: combine column (f) with passive amounts		
in column (g). See instructions		
3 Enter the applicable passive activity credits allowed for 2023. See instructions	3	
4 Carryforward of general business credit to 2023. See instructions for statement to attach	4	
Check this box if the carryforward was changed or revised from the original reported amount		
5 Carryback of general business credit from 2024. See instructions	<u></u> 5	
6 Add lines 1, 3, 4, and 5	6	
Part II Allowable Credit		
7 Regular tax before credits:		
 Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 		
1040-NR, line 16; and Schedule 2 (Form 1040), line 2.		
 Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; 		
or the applicable line of your return.	7	2,453.
 Estates and trusts. Enter the sum of the amounts from Form 1041, 		
Schedule G, lines 1a and 1b, plus any Form 8978 amount included on		
line 1d; or the amount from the applicable line of your return.		
8 Alternative minimum tax:		
● Individuals. Enter the amount from Form 6251, line 11.		
Corporations. Enter the amount from Form 4626, Part II, line 13.	8	0.
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.		
9 Add lines 7 and 8	9	2,453.
0a Foreign tax credit 10a		
b Certain allowable credits (see instructions)		
c Add lines 10a and 10b	10c	
		2 452
1 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	2,453.
O. Natura mulau tau, Cultura d'lina 10a franz lina 7. If nava au lana antau O.	153.	
2 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0		
2. Fator 250/ (0.25) of the excess if any of line 12 (line 11 for corrections) ever		
3 Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over		
\$25,000. See instructions 13		
4 Tentative minimum tax:		
 Individuals. Enter the amount from Form 6251, line 9. Corporations. Enter -0 		
Estates and trusts. Enter the amount from Schedule I		
(Form 1041), line 52.		
·	15	
 5 Enter the greater of line 13 or line 14 6 Subtract line 15 from line 11. If zero or less, enter -0- 		2,453.
		-,100.
 7 Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or 		
reorganization.		

12	art II Allowable Credit (continued)		
Not	e: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on li	ne 26.	
18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
13	Litter the greater of line 10 of line 10	13	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of Part III, column (e), with the sum of the non-passive activity credit		
	amounts in Part IV, line 3, column (e) plus column (f)	22	
23	Passive activity credit from line 3 of Part III, column (f) plus the sum of the		
	passive activity credit amounts in Part IV, line 3, column (e) plus column (f) 23		
24	Enter the applicable passive activity credit allowed for 2023. See instructions	24	
24	Liner the applicable passive activity credit allowed for 2023. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21		
	or line 25	26	0.
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	2,453.
28	Add lines 17 and 26	28	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	2,453.
	Established and the circumstate of the control of t		
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts	20	1,184,200.
	in column (g). See instructions	30	1,101,200.
31	Reserved	31	
٠.	7.003.703		
32	Passive activity credits from line 5 of Part III: combine column (f) with passive		
	amounts in column (g). See instructions 32		
33	Enter the applicable passive activity credits allowed for 2023. See instructions	33	
34	Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6		
	of Part IV, column (g). See instructions for statement to attach	34	
	Check this box if the carryforward was changed or revised from the original reported amount		
35	Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See		
00	instructions	35	
36	Add lines 30, 33, 34, and 35	36	1,184,200.
37	Enter the smaller of line 29 or line 36	37	2,453.
38	Credit allowed for the current year. Add lines 28 and 37.		
	Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36;		
	see instructions) as indicated below or on the applicable line of your return.		
	• Individuals. Schedule 3 (Form 1040), line 6a.		0.450
	Corporations. Form 1120, Schedule J, Part I, line 5c.	38	2,453.
	• Estates and trusts. Form 1041, Schedule G, line 2b.		

Page 3

Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

11165 44 1	(b)		(d) Pass-through	(e)		(g)	(h)	(i)	(j)
(a) Current year credits fron	Elective payment or transfer registration number	(c) # items	Pass-through or transfer credit entity EIN	Credits from non-passive activities	(f) Credits from passive activities	Credit transfer election amount (enter amounts transferred out as a negative amount)	Gross elective payment election amount	Net elective payment election amount	Combine columns (e), (f), and (g), less column (i)
1a Form 3468, Part II									
b Form 7207							4		
c Form 6765							1		
d Form 3468, Part III									
e Form 8826									
f Form 8835, Part II									
g Form 7210									
h Form 8820									
i Form 8874									
j Form 8881, Part I									
k Form 8882									
Form 8864 (diesel)									
m Form 8896									
n Form 8906									
o Form 3468, Part IV									
p Form 8908									
q Reserved (45Z)									
r Form 8910									
s Form 8911, Part II									
t Form 8830				5					
u Form 7213, Part II									
v Form 3468, Part V									
w Form 8932									
x Form 8933			(1						
y Form 8936, Part II									
z Reserved									
aa Form 8936, Part V			2						
bb Form 8904									
cc Form 7213, Part I			•						
dd Form 8881, Part II									
ee Form 8881, Part III									
ff Form 8864, line 8									
gg Reserved (1gg)									
hh Reserved (1hh)									
ii Reserved (1ii)									
jj Reserved (1jj)									
zz Other credits									
2 Add lines 1a through 1z	Z								
314403									Form 3800 (2023)

Form 3800 (2023)

Current Year General Business Credits (GBCs) (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or Part III lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V

	lines 4a throu	<u>ugh 4z, enter the num</u>	iber of	<u>items you have t</u>	for that line in co	olumn (c) and co	mplete Part V.	(continued)		
	(a) urrent year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3	Form 8844									
4	Specified credits:							4		
а	Form 3468, Part VI	PJ00124002MW			1,184,200.			1,184,200.	1,181,747.	2,453.
b	Form 5884									
С	Form 6478									
d	Form 8586									
е	Form 8835, Part II									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 ESB credit									
j	Form 8994									
k	Form 3468, Part VII									
- 1	Reserved (4I)									
m	Reserved (4m)									
z	Other specified credits									
5	Add lines 4a through 4z				1,184,200.			1,184,200.	1,181,747.	2,453.
6	Add lines 2, 3, and 5				1,184,200.			1,184,200.	1,181,747.	
				3110						Form 3800 (2023)

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Part	V Brea	kdown of Aggregate Am	ounts on Part II	I for Facility-by-F	acility, Multiple F	ass-Through En	titi es, etc. (see i	nstructions)	
	(a) Line number from Part III	(b) Elective payment or transfer registration number	(c) Pass-through or transfer credit entity EIN		(e) Current year credits from passive activity before passive activity credit limitation		(g) Gross elective payment election amount	(h) Net elective payment election amount	(i) Carryover of passive activity credit allowable in current year
1									
2							4		
3									
4									
5									
6									
7							7		
8						()			
9									
10						a .			
11									
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16					. •				
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18				(1				
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20				(5)					
21									
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23									
24									
25									
26									
27			(h)						
28			I V						
29									
30			O						
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32									
33									
34									
35									
36									
37									
38									

Investment Credit

Department of the Treasury Internal Revenue Service Name(s) shown on return

Attach to your tax return. Go to www.irs.gov/Form3468 for instructions and the latest information.

Identifying number

GREA	TER DES MOINES BOTANICAL GARDEN	42-0540765
Pai	rt I Facility Information (see instructions)	
Α	Check this box if you have petitioned for provisional emission rates and have also received written approval from a continuous conti	ertified
	third-party verifier or a letter from the IRS	
1	Description of the facility GEOTHERMAL HEAT PUMP SYSTEM WITH A MAXIMUM PEAK LOAD OF	
	1,318,472 BTU/HOUR OF HEATING OR 109.2 TONS OF COOLING	
2 a	IRS-issued registration number for the facility: PJ00124002MW	
b	Type of facility (solar, geothermal, etc.): GEOTHERMAL HEAT PUMP	
3	Location of facility, including coordinates (latitude and longitude).	
а	Address of the facility (if applicable): 909 ROBERT RAY DRIVE	
	DES MOINES, IA 50316	
b	Coordinates (if applicable). Latitude: Enter a "+" (plus) or "-" (minus) sign in the first box. Longitude: Enter a "+" (plus) or "-" (rejus) or "-" (reju	minus) sign in the first box.
_		fillius) sigit itt tile til st box.
4	Date construction began (MM/DD/YYYY): 03/28/2023	
5	Date placed in service (MM/DD/YYYY): 06/17/2024	X No
6	Is the facility part of an expansion of an existing closed-loop biomass or open-loop biomass facility? Yes	
7	Does the project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal expressions. Yes.	nergy?
a	No.	
b	Not applicable, the facility doesn't produce electricity.	
с 8	Does the project satisfy the prevailing wage and apprenticeship requirements?	
а	Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.	
b	Yes, and either (i) section 48(a)(9)(B)(ii) applies if construction began before January 29, 2023; or (ii) sections 4	48(a)(10) and
-	(11) apply.	15(4)(15) 4114
С	No.	
d	X Not applicable.	
9	Does the property qualify for a domestic content bonus credit per section 45(b)(9)(B)?	
а	Yes, and section 48(a)(9)(B) is satisfied (10% bonus). Attach the required information.	
b	Yes, and section 48(a)(9)(B) is not satisfied (2% bonus). Attach the required information.	
С	X No.	
10	Does the project qualify for an energy community bonus credit per section 48(a)(14)?	
а	Yes, and section 48(a)(9)(B) is satisfied (10% bonus).	
b	Yes, and section 48(a)(9)(B) is not satisfied (2% bonus).	
С	X No.	
11	Does the project qualify as a solar or wind facility in connection with low-income communities bonus credit per secti	on 48(e)(2)?
а	Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).	
b	Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).	
С	Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B)	
d	Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) (2	•
e	If "Yes" to 11a, 11b, 11c, or 11d, enter your 48(e) Control Number:	
f	X No.	
12	Enter the nameplate capacity or storage capacity.	
a	Solar energy property or facility nameplate capacity: kilowatt (kW) direct curr	ent (dc)
b	Small wind energy property or facility nameplate capacity: kW Wind energy property or facility nameplate capacity: kW	
c d	Wind energy property or facility nameplate capacity: kW Energy storage power capacity rating kW, and energy storage capacity, if approximately approximatel	onlinable associated with
u	the energy property or facility: kWh (hour)	zpiioabie, associateu with
е	Solar or wind nameplate capacity is 5MW ac or more	
f	X Not applicable.	

F	<u>'ar</u>	Facility information (see instructions) (cont	inued)				
13	;	Enter the nameplate capacity, alternating current (ac) for	all e	lectricity generating ener	rgy pr	operties or facilities in kW	<i>l</i> .	
	а	Solar energy property:						
	b	Wind energy property:						
	С	Other:						
	d	X Not applicable.						
14		Are you claiming the investment credit as a lessee based	d on a	a section 48(d) (as in effe	ect on	November 4, 1990) elect	ion?	Yes X No
		If "Yes," complete lines 14a through 14e. If you acquired	l mor	e than one property as a	a lesse	e, attach a statement sho	owing	the
		information below separately reported for each property.				,	3	
	а	Name of lessor:						
		Address of lessor:						
		Description of property:						
		Amount for which you were treated as having acquired t	he ni	roperty			•	<u> </u>
		Income inclusion amount reported for tax year under Re						
F		t II Qualifying Advanced Coal Project Cre	dit a	and Qualifying Gas	ifica	tion Project Credit	4)
		on A - Qualifying Advanced Coal Project Credit Under						
		Enter the qualified investment in integrated gasification	-	tion for (accompanded	, io,			
•	_	combined cycle property placed in service during the						
			1a			(),		
	h	Multiply line 1a by 20% (0.20)			1b			
2		Enter the qualified investment in advanced coal-						
2	а	•						
		based generation technology property placed in						
		service during the tax year for projects described in	_					
			2a		X			
_		Multiply line 2a by 15% (0.15)			2b			
3	а	Enter the qualified investment in advanced coal-						
		based generation technology property placed in						
		service during the tax year for projects described in		()				
			3a					
_		Multiply line 3a by 30% (0.30)			3b			
$\overline{}$		on B - Qualifying Gasification Project Credit Under Se	ction	48B (see instructions)		I		<u> </u>
4	а	Enter the qualified investment in qualified gasification						
		property placed in service during the tax year for						
		which credits were allocated or reallocated after						
		October 3, 2008, and that includes equipment that						
		separates and sequesters at least 75% of the						
		project's carbon dioxide emissions	4a					
	b	Multiply line 4a by 30% (0.30)			4b			
5	а	Enter the qualified investment in property other than						
		in 4a above placed in service during the tax year	5a					
	b	Multiply line 5a by 20% (0.20)			5b			
6		Enter the applicable unused investment credit from coor	oerat	ives (see instructions)	6			
7		Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount					7	
F	ar	t III Qualifying Advanced Energy Project C	red	it Under Section 4	BC (see instructions)		T
1	а	Enter the qualified investment in advanced energy						
		project property placed in service during the tax year	1a					
	b	If you checked the box in Part I, line 8a, and it's						
		consistent with your 48C application per Notice						
		2023-18, enter 30%. If you checked the box in Part I,						
		line 8c, enter 6%	1b	%				
	С	Multiply line 1a by line 1b			1c			
		Enter your 48C Allocation control number						
		Is the facility in a section 48C energy community census	trac	t? Yes No	o	_		
2		Enter the applicable unused investment credit from coop						
		instructions)		•	2			
3		Add lines 1c and 2. Report this amount on Form 3800, F					3	

P	ar	IV Advanced Manufacturing Investment	Cre	dit Under Section	48D	(see instructions)		
1	а	Check the box below that applies to your advanced						
		manufacturing investment project.						
		Semiconductor manufacturing facility						
		Semiconductor equipment manufacturing facility						
	b	Enter the basis in qualified property as part of an						
		advanced manufacturing facility, placed in service						
		during the tax year	1b					
		Multiply line 1b by 25% (0.25)			1c			
2		Enter the applicable unused investment credit from coo						
		instructions)	-	•	2			
3		Add lines 1c and 2. Report this amount on Form 3800, F				•	3	
_		t V Reserved for Future Use	<u> </u>	.,				Į.
<u> </u>		December 1 for fit to the control of					1	
P		VI Energy Credit Under Section 48				1	<u> </u>	
		on A - Geothermal Energy Credit (see instructions)						
		Enter the basis of property using geothermal energy						
•			1a					
		placed in service during the tax year If you checked the box in Part I, line 7a or 8b, enter	та		1			
		, ,						
		30%. If you checked the box in Part I, line 7b or 8c,	1b	0/				
		enter 6%		%				
		Multiply line 1a by line 1b			10		-	
		If you checked the box in Part I, line 9a, enter 10%. If			2			
		you checked the box in Part I, line 9b, enter 2%.	4.1		X	T		
		Otherwise, go to line 1f	1d	96				
		Multiply line 1a by line 1d			1e		-	
		If you checked the box in Part I, line 10a, enter 10%.						
		If you checked the box in Part I, line 10b, enter 2%.		()				
		Otherwise, go to line 2	1f	%				
		Multiply line 1a by line 1f			1g		_	
2_		Add lines 1c, 1e, and 1g					2	
		on B - Solar Energy Credit (see instructions)				1		T
3		Enter the basis of property using solar illumination	~					
		(including electrochromic glass) or either solar energy						
		property or solar facility placed in service during the						
		tax year	<u>3a</u>		4			
		If you checked the box in Part I, line 7a or 8b, enter						
		30%. If you checked the box in Part I, line 7b or 8c,						
		enter 6%	3b	%	5			
		Multiply line 3a by line 3b			3c		_	
		on: Property described under section 48(a)(3)(ii) does no	-	•				
		in connection with low-income community bonus credit						
	-	eting Section B for a section 48(a)(3)(ii) property, skip lin	es 3c	I through 3j, and				
go		line 3k.		I				
		If you checked the box in Part I, line 11a or 11b, enter						
		10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I,						
		line 11f; or Part I, line 12e (in relation to lines 11a,						
		11b, 11c, or 11d), you don't qualify for the bonus						
		credit. In that situation, enter 0% here, go to line 3j						
		and enter -0- (zero), and then go to line 3k	3d	%				
		Enter the nameplate capacity you were allocated in						
		the allocation letter	3e					
	f	If the entry on Part I, line 12a, equals the entry on line						
		3e, multiply line 3a by line 3d and go to line 3j.						
		Otherwise, continue to line 3g	3f					
	g	If the entry on Part I, line 12a, is more than the entry						
		on line 3e, divide line 3e by Part I, line 12a	3g					
			3h					1

Form 3468 (2023)						Page 4
Part VI Energy Credit Under Section 48 (cor	tinuec	d)				
Section B - Solar Energy Credit (see instructions) (continue	ed)					
i Multiply line 3a by line 3h	3i					
j If Part I, line 12a, is more than the entry on line 3e, ent		mount from line				
3i. Otherwise, enter the amount from line 3f			3j			
k If you checked the box in Part I, line 9a, enter 10%. If						
you checked the box in Part I, line 9b, enter 2%.						
Otherwise, go to line 3m	3k	%				
I Multiply line 3a by line 3k			31			
m If you checked the box in Part I, line 10a, enter 10%.	i i		<u> </u>			
If you checked the box in Part I, line 10b, enter 2%.						
Otherwise, go to line 4	3m	%				
n Multiply line 3a by line 3m			3n			
4 Add lines 3c, 3j, 3l, and 3n					4	
Section C - Qualified Fuel Cell Property (see instructions)				1		
5 a Enter the basis of property using qualified fuel cell						
property placed in service during the tax year that						
was acquired after 2005 and before October 4, 2008,						
and the basis attributable to construction,						
reconstruction, or erection by the taxpayer after 2005	_					
and before October 4, 2008	5a 5b					
b Multiply line 5a by 30% (0.30)	ac			Y . —		
c Enter the applicable kilowatt capacity of property on	_					
line 5a (see instructions)	5c					
d Multiply line 5c by \$1,000	5d		X			
e Enter the smaller of line 5b or line 5d	 I I		5e			
f Enter the basis of property using qualified fuel cell						
property placed in service during the tax year that is						
attributable to periods after October 3, 2008	5f	()				
g If you checked the box in Part I, line 7a or 8b, enter						
30%. If you checked the box in Part I, line 7b or 8c,	_ <i> </i>					
enter 6%	5g	%				
h Multiply line 5f by line 5g	5h					
i If you checked the box in Part I, line 9a, enter 10%. If						
you checked the box in Part I, line 9b, enter 2%.						
Otherwise, go to line 5l	5i	%				
j Multiply line 5f by line 5i	_5j					
k Reserved for future use			5k			
I If you checked the box in Part I, line 10a, enter 10%.						
If you checked the box in Part I, line 10b, enter 2%.						
Otherwise, go to line 5n	5l	%				
m Multiply line 5f by line 5l	5m					
n Add lines 5h, 5j, and 5m	5n					
 Enter the applicable kilowatt capacity of property on 						
line 5f (see instructions)	5o					
p Multiply line 50 by \$3,000	5р					
q Enter the smaller of line 5n or line 5p			5q			
6 Add lines 5e and 5q					6	
Section D - Qualified Microturbine Property (see instruction	ons)					
7 a Enter the basis of property using microturbine property						
placed in service during the tax year that was acquired						
after 2005, and the basis attributable to construction,						
reconstruction, or erection by the taxpayer after 2005	7a					
b If you checked the box in Part I, line 7a or 8b, enter 10%. If						
you checked the box in Part I, line 7b or 8c, enter 2%	7b	%				
c Multiply line 7a by line 7b	7c					
d If you checked the box in Part I, line 9a, enter 10%. If						
you checked the box in Part I, line 9b, enter 2%.						
Otherwise, go to line 7g	7d	%				
, , , , , , , , , , , , , , , , , , , ,		, -				

Part VI Energy Credit Under Section 48 (con	tinue	ed)				r age o
Section D - Qualified Microturbine Property (see instruction	ns) (c	ontinued)				
e Multiply line 7a by line 7d	7e					
f Reserved for future use			7f			
g If you checked the box in Part I, line 10a, enter 10%.						
If you checked the box in Part I, line 10b, enter 2%.						
Otherwise, go to line 7i	7g	%				
h Multiply line 7a by line 7g	7h					
i Add lines 7c, 7e, and 7h			7i			
j Enter the applicable kilowatt capacity of property on						
line 7a (see instructions)	7 <u>j</u>					
k Reserved for future use	7k					
I Multiply line 7j by \$200			71			
8 Enter the smaller of line 7i or line 7l			<u>.</u>		8	
Section E - Combined Heat and Power System Property						
Caution: You can't claim this credit if the electrical capacity					al ene	ergy
capacity of more than 67,000 horsepower or an equivalent co	ombin	ation of electrical and me	echani	ical energy capabilities.	·	
9 a Enter the basis of property using combined heat and						
power system placed in service during the tax year	9a					
b If the electrical capacity of the property is measured in:						
 Megawatts, divide 15 by the megawatt capacity. 			,			
Enter 1.0 if the capacity is 15 megawatts or less.			<			
 Horsepower, divide 20,000 by the horsepower. 						
Enter 1.0 if the capacity is 20,000 horsepower or less	9b		X			
c Multiply line 9a by line 9b	9с					
d If you checked the box in Part I, line 7a or 8b, enter						
30%. If you checked the box in Part I, line 7b or 8c,	۱					
enter 6%	9d	9				
e Multiply line 9c by line 9d	 Í	I	9e			
f If you checked the box in Part I, line 9a, enter 10%. If		\sim				
you checked the box in Part I, line 9b, enter 2%.	9f					
	91	%				
g Multiply line 9c by line 9f	/	······	9g			
h If you checked the box in Part I, line 10a, enter 10%.						
If you checked the box in Part I, line 10b, enter 2%.	9h	0,4				
Otherwise, go to line 10 i Multiply line 9c by line 9h	911	%	9i			
				ı	10	
Section F - Qualified Small Wind Energy Property (see ins					10	
11 a Enter the basis of property using small wind energy	lidotic					
property placed in service during the tax year that						
was acquired after October 3, 2008, and before 2009						
and the basis attributable to the construction,						
reconstruction, or erection by the taxpayer after						
October 3, 2008, and before 2009	11a					
b Multiply line 11a by 30% (0.30)	11b					
c Enter the smaller of line 11b or \$4,000			11c	1		
d Enter the basis of property using small wind energy						
property placed in service during the tax year that is						
attributable to periods after 2008	11d					
e If you checked the box in Part I, line 7a or 8b, enter						
30%. If you checked the box in Part I, line 7b or 8c,						
enter 6%	11e	%				
f Multiply line 11d by line 11e			11f			

Form **3468** (2023)

Form 3468 (2023) <u>Раде</u> 6 Part VI Energy Credit Under Section 48 (continued) Section F - Qualified Small Wind Energy Property (see instructions) (continued) g If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d. enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 11m and enter -0- (zero), and then go to line 11n 11g h Enter the nameplate capacity you were allocated in the allocation letter 11h i If the entry on Part I, line 12b, equals the entry on line 11h, multiply line 11d by 11g and go to line 11m. Otherwise, continue to line 11j 11i j If the entry on Part I, line 12b, is more than the entry on line 11h, divide line 11h by Part I, line 12b 11j k Multiply line 11g by line 11j 11k I Multiply line 11d by line 11k 111 m If Part I, line 12b, is more than the entry on line 11h, enter the amount from line 11l Otherwise, enter the amount from line 11i 11m n If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 11p | 11n o Multiply line 11d by line 11n p If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 12 **q** Multiply line 11d by line 11p Add lines 11c, 11f, 11m, 11o, and 11q 12 Section G - Waste Energy Recovery Property (see instructions) 13 a Enter the basis of property using waste energy recovery placed in service during the tax year 13a **b** If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6% c Multiply line 13a by line 13b 13c d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 13f 13d e Multiply line 13a by line 13d .. 13e f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 14 13f g Multiply line 13a by line 13f Add lines 13c, 13e, and 13g Section H - Geothermal Heat Pump Systems (see instructions) 15 a Enter the basis of property using geothermal heat 3,947,334 pump systems placed in service during the tax year 15a b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, 30% enter 6% 15b 1,184,200. c Multiply line 15a by line 15b 15c d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%.

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15e

15d

15f

Otherwise, go to line 15f

f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%.

Otherwise, go to line 16

e Multiply line 15a by line 15d

Page 7 Form 3468 (2023) Part VI Energy Credit Under Section 48 (continued) Section H - Geothermal Heat Pump Systems (see instructions) (continued) g Multiply line 15a by line 15f 15g 1,184,200. Add lines 15c, 15e, and 15g 16 Section I - Energy Storage Technology Property (see instructions) 17 a Enter the basis of property using energy storage technology placed in service during the tax year 17a **b** If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6% 17b c Multiply line 17a by line 17b 17c Caution: For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k. d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0- (zero), and then go to line 17k 17d e Enter the nameplate capacity you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology 17e f If the relevant entry on Part I, line 12a, line 12b, or line 12c, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g g If the relevant entry on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, divide line 17e by Part I, line 12a, line 12b, or line 12c h Multiply line 17d by line 17g 17h i Multiply line 17a by line 17h 17i j If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f 17j k If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m 17k I Multiply line 17a by line 17k 171 m If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%.

17n

n Multiply line 17a by line 17m

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18

Add lines 17c, 17j, 17l, and 17n

Pa	rt VI Energy Credit Under Section 48 (con	tinue	ed)			
Sec	tion J - Qualified Biogas Property (see instructions)		.			
19 a	Enter the basis of property using biogas placed in					
	service during the tax year	19a				
k	If you checked the box in Part I, line 7a or 8b, enter					
	30%. If you checked the box in Part I, line 7b or 8c,					
	enter 6%	19b	%			
•	Multiply line 19a by line 19b		 I	19c		
(If you checked the box in Part I, line 9a, enter 10%.					
	If you checked the box in Part I, line 9b, enter 2%.					
	Otherwise, go to line 19f	19d	%			
	Multiply line 19a by line 19d	 I	I	19e		
	f If you checked the box in Part I, line 10a, enter 10%.					
	If you checked the box in Part I, line 10b, enter 2%.					
	Otherwise, go to line 20	19f	%			
	Multiply line 19a by line 19f			19g	00	
20	Add lines 19c, 19e, and 19g				 20	
	tion K - Microgrid Controllers Property (see instruction	18)				
41 8	Enter the basis of property using microgrid controllers placed in service during the tax year.	21a				
	placed in service during the tax year If you checked the box in Part I, line 7a or 8b, enter	Z Id				
K	30%. If you checked the box in Part I, line 7a or 8b, enter					
	,	21b	04			
	enter 6% Multiply line 21a by line 21b			21c		
	I If you checked the box in Part I, line 9a, enter 10%. If	 		210		
`	you checked the box in Part I, line 9b, enter 2%.					
	Otherwise, go to line 21f	21d	S %			
	Multiply line 21a by line 21d			21e		
	f If you checked the box in Part I, line 10a, enter 10%.					
	If you checked the box in Part I, line 10b, enter 2%.					
	Otherwise, go to line 22	21f	%	,		
ç	Multiply line 21a by line 21f			21g		
22	Add lines 21c, 21e, and 21g)		 22	
Sec	tion L - Qualified Investment Credit Facility Property	see in	structions)			
23 a	Enter the basis of property using investment credit	,				
	facility property placed in service during the tax year	23a				
b	If you checked the box in Part I, line 7a or 8b, enter					
	30%. If you checked the box in Part I, line 7b or 8c,					
	enter 6%	23b	%			
	Multiply line 23a by line 23b			23c		
	tion: For property other than that described under section					
	s not qualify for the wind facility in connection with low-in					
	it under section 48(e). Skip lines 23d through 23j, and go	to lin I	e 23k. I			
d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d,					
	enter 20%. However, if you checked the box in Part I,					
	line 11f; or Part I, line 12e (in relation to lines 11a,					
	11b, 11c, or 11d), you don't qualify for the bonus					
	credit. In that situation, enter 0% here, go to line 23j					
	and enter -0- (zero), and then go to line 23k	23d	%	1		
е	Enter the nameplate capacity you were allocated in	00-				
	the allocation letter	23e		-		
T	If the entry on Part I, line 12c, equals the entry on line					
	23e, multiply line 23a by 23d and go to line 23j. Otherwise, continue to line 23a.	23f				
~	Otherwise, continue to line 23g If the entry on Part I, line 12c, is more than the entry	231				
y	on line 23e, divide line 23e by Part I, line 12c	23g				
h	Multiply line 23d by line 23g	23h				
i	Multiply line 23a by line 23h	23i				

Par	t VI Energy Credit Under Section 48 (con	tinue	ed)				
Secti	on L - Qualified Investment Credit Facility Property	(see in	structions) (continued)				
	If Part I, line 12c, is more than the entry on line 23e, en		• • • • • • • • • • • • • • • • • • • •				
•	23i. Otherwise, enter the amount from line 23f			23j			
k	If you checked the box in Part I, line 9a, enter 10%. If						
	you checked the box in Part I, line 9b, enter 2%.						
		23k	%				
	Multiply line 23a by line 23k			23i			
	If you checked the box in Part I, line 10a, enter 10%.	İ					
•••	If you checked the box in Part I, line 10b, enter 2%.						
	•	23m	%				
n	Multiply line 23a by line 23m			23n			
	Add lines 23c, 23j, 23l, and 23n					24	
	on M - Clean Hydrogen Production Facilities as Ene					27	
					vou cannot also take the	o crod	
	ion: If you choose to treat specified clean hydrogen pro	ductio	in property as energy pro	operty,	you carmot also take the	e creu	IL
	r section 45V or 45Q.						
25 a	Enter the basis of property placed in service during						
	the tax year for the facility that is designed and						
	reasonably expected to produce qualified clean	05-					
	hydrogen per section 45V(b)(2)(A)	25a		1			
D	If you checked the box in Part I, line 8b, enter						
	6%. If you checked the box in Part I, line 8c,	٥					
	enter 1.2%	25b	<u> </u>				
C	Multiply line 25a by line 25b	 I		25c			
d	Enter the basis of property placed in service during						
	the tax year for the facility that is designed and						
	reasonably expected to produce qualified clean						
	hydrogen per section 45V(b)(2)(B)	25d	()	-			
е	If you checked the box in Part I, line 8b, enter						
	7.5%. If you checked the box in Part I, line 8c,	l ,					
	enter 1.5%	25e	%				
f	Multiply line 25d by line 25e			25f			
g	Enter the basis of property placed in service during	~					
	the tax year for the facility that is designed and						
	reasonably expected to produce qualified clean	r					
	hydrogen per section 45V(b)(2)(C)	25g		-			
h	If you checked the box in Part I, line 8b, enter						
	10%. If you checked the box in Part I, line 8c,						
	enter 2%	25h	%				
i	Multiply line 25g by line 25h	 I	 I	25i			
j	Enter the basis of property placed in service during						
	the tax year for the facility that is designed and						
	reasonably expected to produce qualified clean						
	hydrogen per section 45V(b)(2)(D)	25j		-			
k	If you checked the box in Part I, line 8b, enter						
	30%. If you checked the box in Part I, line 8c,						
	enter 6%	25k	%	<u> </u>			
I	Multiply line 25j by line 25k			251			
m	Reserved for future use	25m					
n	Reserved for future use	25n					
0	Reserved for future use	······		250			
р	Reserved for future use	25p					
q	Reserved for future use			25q			
26	Add lines 25c, 25f, 25i, and 25l					26	

Page 10 Form 3468 (2023) Part VI Energy Credit Under Section 48 (continued) Section N - Totals and Credit Reduction for Tax-Exempt Bonds (see instructions) Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 1,184,200. 27 24, and 26 28 If proceeds of tax-exempt bonds were not used to finance your facility, skip line 29, and go to line 30. 29 a Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103) used to finance the qualified facility 29a Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year **b** Multiply line 27 by line 29a 29b Multiply line 27 by 15% (0.15) 29c d Enter the smaller of line 29b or line 29c 29d e Subtract line 29d from line 27 29e 30 If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 29e. Otherwise, enter the amount from line 27 30 31 Enter the applicable unused investment credit from cooperatives (see 1,184,200. Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a Part VII Rehabilitation Credit Under Section 47 (see instructions) **1** a Was there a prior 170(h) deduction on this property? **b** If "Yes" to line 1a, then provide the prior NPS number c Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent d Enter the dates for the 24- or 60-month measuring period. Beginning date: End date: e Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above Enter the amount of qualified rehabilitation expenditures ____ 1g For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10) 1h For certified historic structures under the transition rule, multiply line 1g by 20% (0.20)

For certified historic structures with expenditures paid or incurred after 2017 1i and not under the transition rule, multiply line 1g by 4% (0.04) 1j Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. k If you completed line 1i or 1j, enter the assigned NPS project number or the pass-through entity's employer identification number and the date the NPS approved the Request for Certification of Completed

Enter the applicable unused investment credit from cooperatives (see instructions) Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k

Form **3468** (2023)

Form **4626**

Department of the Treasur Internal Revenue Service **Alternative Minimum Tax-Corporations**

Attach to your tax return.

Go to www.irs.gov/Form4626 for instructions and the latest information.

2023

OMB No. 1545-0123

Employer identification number GREATER DES MOINES BOTANICAL GARDEN 42-0540765 Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? Yes If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D). X No Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B) Applicable Corporation Determination (Report all amounts in U.S. dollars.) If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II. (b) Second Preceding (a) First Preceding (c) Third Preceding Year Ended ear Ended Year Ended Net income or loss per applicable financial statement(s) (AFS) (see inst): Consolidated net income or loss per the AFS of the corporation 1a Include AFS net income or loss of other includible entities (add net income and subtract net loss) 1b Exclude AFS net income or loss of excludible entities (add net loss and subtract net income) d Adjustment for certain consolidating entries (see instructions) 1d Specified additional net income or loss item B. Reserved for future use 1e AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d Adjustments: 2 a Financial statements covering different tax years 2a Corporations that are not included on the taxpayer's consolidated return (see instructions) 2b c Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S. shareholder. If zero or less, enter -0-(see instructions for special rules if completing this form for an FPMG) 2c Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG) 2d Certain taxes (see instructions) 2е Patronage dividends and per-unit retain allocations (cooperatives only) 2f Alaska native corporations 2g Certain credits (see instructions) 2h Mortgage servicing income 2i Tax-exempt entities (organizations subject to tax under section 511) 2i 2k Depreciation **'** Qualified wireless spectrum 21 2m Covered transactions Adjustments related to bankruptcy and insolvency 2n Certain insurance company adjustments 20 Adjustment P - Reserved for future use 2p Adjustment Q - Reserved for future use 2q Adjustment R - Reserved for future use 2r Adjustment S - Reserved for future use 2s Other (see instructions) 2z 3 Specified adjustment. Reserved for future use 3 4 Total adjustments. Combine lines 2a through 2z 5 AFSI. Combine lines 1f and 4 6 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5 6 3-year average annual AFSI (see instructions)

Page 2 Form 4626 (2023)

Part	Applicable Corporation Determination (Report all amou	unts in U.S.	dollars.) (continued)	
8	Is line 7 more than \$1 billion?		•		
	Yes. Continue to line 9.				
	No. STOP here and attach to your tax return.				
9	Is the corporation a member of an FPMG within the meaning of section 5	59(k)(2)(B)?			
_	Yes. Continue to line 10.	(- /(-/(-/ -			
	No. Continue to Part II.				
		ſ	(a)	(b)	(c)
			First Preceding	Second Preceding	Third Preceding
			Year Ended	Year Ended	Year Ended
10	AFSI for purposes of the \$100 million test before adjustments:				
	AFSI from line 5	10a			
	Aggregation differences (see instructions)				
	Total AFSI for purposes of the \$100 million test before adjustments.			1	
·		10c		4	
11	Adjustments:				
	Income not effectively connected to a U.S. trade or business	11a			
	Pro-rata share of CFC net income described in section 56A(c)(3)				
b		11b			
		···			
12					
13	Total adjustments. Combine lines 11a and 11b Total AFSI for purposes of the \$100 million test. Combine lines	12	\		
10		13			
14	10c and 12		c) of line 13	14	
15	3-year average annual AFSI for purposes of the \$100 million test	a), (b), and (c) of lifte 13	15	
16	Is line 15 \$100 million or more?				
10	Yes. Continue to Part II.)			
	No. STOP here. Attach to your tax return.				
	No. 0101 Here. Attach to your tax return.				Form 4626 (2023)
					1 01111 1020 (2020)
	· (V)				
	PUBLIC				

Par	rt II Corporate Alternative Minimum Tax		
1	Net income or loss per applicable financial statement(s) (AFS) (see instructions):		
а	Consolidated net income or loss per the AFS of the corporation	1a	11,680.
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b	
С	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c	
	, , , , , , , , , , , , , , , , , , , ,		
	Specified additional net income or loss item D. Reserved for future use		
f	AFS net income or loss before adjustments. Combine lines 1a through 1d	1f	11,680.
	Adjustments:		
	,		
	•		
	The corporation's distributive share of adjusted financial statement income of partnerships	2d	
	Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S.		
	shareholder. If zero or less, enter -0 (See instructions)	4	
	Amounts that are not effectively connected to a U.S. trade or business		
	Certain taxes. Enter the amount from Part III, line 7		
	Alaska native corporations Certain credits (see instructions)	2j	
	Covered benefit plans described in section 56A(c)(11)(B)	21	
		2n	
		20	
	Covered transactions		
		_	
r	Adjustments related to bankruptcy and insolvency Certain insurance company adjustments		
	AFSI adjustment S - Reserved for future use		
t	AFSI adjustment T - Reserved for future use	2t	
u	AFSI adjustment U - Reserved for future use	2u	
z	Other (see instructions) Total adjustments. Combine lines 2a through 2z	2z	
3	Total adjustments. Combine lines 2a through 2z	3	
4	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4	11,680.
5	Financial statement net operating loss (FSNOL) (see instructions)	5	
	AFSI. Subtract line 5 from line 4. If zero or less, enter -0-		11,680.
7	Multiply line 6 by 15% (0.15)	7	1,752.
8	Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	8	4 550
	Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-)		1,752.
	Regular tax liability (see instructions)		2,453.
	Base erosion minimum tax (see instructions)	40	0.
	Combine lines 10 and 11	12	2,453.
	Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0 Enter here and on Form	12	0.
	1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return rt III Adjustment for Certain Taxes Under Section 56A(c)(5)	13	•
	Current income tax provision - Foreign	1	
	Current income tax provision - Federal		
	Deferred income tax provision - Foreign		
	Deferred income tax provision - Federal		
	Income taxes included in equity method investment income		
	a Adjustment A - Reserved for future use	_	
	o Adjustment B - Reserved for future use		
	c Adjustment C - Reserved for future use		
	d Adjustment D - Reserved for future use	0.1	
	Adjustment E · Reserved for future use		
	· Adjustment F - Reserved for future use	0.0	
g	g Adjustment G - Reserved for future use		
h	n Adjustment H - Reserved for future use	6h	
z	Income taxes in other places	6z	
7	Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g		

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	rt IV Alternative Minimum Tax - Corporations Foreign Tax Credit				
Sec	tion I - AMT Foreign Tax Credit		_		_
1	Domestic corporation AMT foreign income taxes:				
а	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B,				
	Part I, column 2(j)	1a			
b		1b_			
С	Adjustment	1c			
d	Adjustment	1d			
е	Adjustment	1e			
f	Adjustment	1f			
g	Adjustment	1g			
2	Total domestic corporation AMT foreign income taxes. Combine lines 1a through 1g			2	
3	Allowable controlled foreign corporation (CFC) AMT foreign income taxes:				
а					
	11, column (n)	За	1		
b	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3b	1		
c	Total CFC AMT foreign income taxes. Add lines 3a and 3b			3c	
d	Percentage specified in section 55(b)(2)(A)(i)	1	15%		
e	Pro-rata share of CFC net income described in section 56A(c)(3) (attach	"	10/	4	
·	worksheet) (see instructions)	Зе			
f	CFC AMT foreign tax credit limitation (multiply line 3d by line 3e)		'\	3f	
g	Allowable CFC AMT foreign income taxes (lesser of line 3c or line 3f)			3g	
4	CAMT FTC Line 4 - Reserved for future use			4	
5	CAMT FTC Line 5 - Reserved for future use			5	
•					
6	Total AMT foreign income taxes. Combine lines 2 and 3g. Enter this amount on Part II,	line 8		6	
6	Total AMT foreign income taxes. Combine lines 2 and 3g. Enter this amount on Part II,	line 8		6	Form 4626 (2023)

Electronic Filing PDF Attachment

Increased Credit Amount Statement

Name: Greater Des Moines Botanical Garden

Taxpayer Identification Number: 42-0540765

Facility Description: Geothermal heat pump system with a maximum peak load of 1,318,472

British thermal units (BTU) per hour of heating or 109.2 tons of cooling.

IRS-issued Registration Number: PJ00124002MW

The taxpayer's geothermal heat pump system satisfies the One-Megawatt Exception in section 48(a)(9)(B)(i) because it has a maximum peak load of 1,318,472 BTUs/hour of heating or 109.2 tons of cooling. According to Prop. Treas. Reg. § 1.48-13(e)(3), the system has a maximum net output of less than 1 megawatt of thermal energy.

Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete.

Sincerely,

Kim Perez

Chief Executive Officer

Greater Des Moines Botanical Garden