

For calendar year 2018 or tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name: BOTANICAL GARDEN ASSOCIATION INC EIN: 34-1964977
Name line 2: BEECH CREEK BOTANICAL GARDEN
Address: 11929 BEECH STREET Telephone No: 330-829-7050
City, State, and Zip Code: ALLIANCE OH 44601

Email address
Web site address WWW.BEECHCREEKGARDENS.ORG
Fiduciary name, if applicable
Name of officer signing return DANIEL CALLAHAN
Title of officer/trustee/fiduciary signing return TREASURER
Group exemption number
Check if exemption application is pending
Accounting method Cash: [X] Accrual: [ ] Other: [ ] Specify:
List states desired

Type of exempt organization:

- [X] Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) (Form 990)
[ ] Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year (Form 990-EZ)
[ ] Private foundation or section 4947(a)(1) nonexempt charitable trust treated as a private foundation (Form 990-PF)
[X] Exempt organization with unrelated business income (Form 990-T)

Preparer ID: 003
Preparer name: JULIE A GREINER
Firm's name: GREINER TAX SERVICE INC
Address: 801 30TH STREET NE
City, State, ZIP Code: CANTON OH 44714

Time in this return: 169 minutes
Date: 05/15/2020
PTIN: P00678190
Self-employed: [ ]
Firm's EIN: 34-1970159
Phone: 330-438-7000

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public.
- Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

**A** For the 2019 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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

**C** Name of organization BOTANICAL GARDEN ASSOCIATION I  
 Doing business as BEECH CREEK BOTANICAL GARDEN  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
11929 BEECH STREET  
 City or town State ZIP code  
ALLIANCE OH 44601  
 Foreign country name Foreign province/state/county Foreign postal code

**D** Employer identification number  
34-1964977

**E** Telephone number  
330-829-7050

**G** Gross receipts \$ 529631.

**F** Name and address of principal officer: DANIEL CALLAHAN  
11929 BEECH ST ALLIANCE OH 44601

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

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

**J** Website: ▶ WWW.BEECHCREEKGARDENS.ORG

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 2003

**M** State of legal domicile: OH

Part I Summary		Prior Year	Current Year
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>WE PROVIDE EDUCATIONAL OPPORTUNITIES AND INTERACTIVE EXPERIENCES THAT INSPIRE PEOPLE TO BE GOOD STEWARDS OF THEIR COMMUNITIES AND THE WORLD.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	10
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	10
	<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a) . . . . .	<b>5</b>	
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	231
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	<b>7a</b>	5076.
<b>b</b> Net unrelated business taxable income from Form 990-T, line 39 . . . . .	<b>7b</b>	5000.	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	99701.	261209.
	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	155632.	185149.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	69.	468.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	47610.	50659.
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	303012.	497485.
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . . .		151816.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>13149.</u>		
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .	292696.	216148.	
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .	292696.	367964.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 . . . . .	10316.	129521.	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16) . . . . .	Beginning of Current Year 806913.	End of Year 936859.
	<b>21</b> Total liabilities (Part X, line 26) . . . . .	1491.	2022.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 . . . . .	805422.	934837.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here** ▶ Signature of officer: DANIEL CALLAHAN Date: 05/15/2020  
 ▶ Type or print name and title: TREASURER

**Paid Preparer Use Only**

Print/Type preparer's name: JULIE A GREINER Preparer's signature: JULIE A GREINER Date: 05/15/2020 Check  if self-employed PTIN: P00678190

Firm's name ▶ GREINER TAX SERVICE INC Firm's EIN ▶ 34-1970159  
 Firm's address ▶ 801 30TH STREET NE CANTON OH 44714 Phone no. 330-438-7000

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: WE BELIEVE THAT QUALITY OF LIFE & THE HEALTH OF THE ENVIRONMENT ARE INTERDEPENDENT & THAT AN UNDERSTANDING OF NATURE IMPROVES THE LIVES OF INDIVIDUALS. WE PROVIDE EDUCATIONAL OPPORTUNITIES & INTERACTIVE EXPERIENCES THAT INSPIRE PEOPLE TO BE GOOD STEWARDS OF THEIR COMMUNITIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: 611710 ) (Expenses \$ 13287. including grants of \$ ) (Revenue \$ ) AMAZING GARDEN SCIENCE PROGRAM THIS PROGRAM PROVIDES LEARNING EXPERIENCES FOR ELEMENTARY AGE SCHOOL CHILDREN USING INTERACTIVE ACTIVITIES AND INSTRUCTION IN THE PLANT SCIENCE CENTER, CLASSROOM INSTRUCTION, AND NATURE HIKES. IN 2019 OVER 2,370 STUDENTS FROM STARK AND SURROUNDING COUNTIES CAME TO BEECH CREEK AND EXPERIENCED THIS PROGRAM MARCH THROUGH JUNE.

4b (Code: 611719 ) (Expenses \$ 17917. including grants of \$ ) (Revenue \$ 137170.) BUTTERFLY HOUSE AND GARDEN OPEN MID JUNE THROUGH MID SEPTEMBER THIS FACILITY PROVIDES THE OPPROTUNITY TO OBSERVE NATIVE OHIO BUTTERFLIES IN AN OPEN-AIR YET CONTAINED ENVIRONMENT. LEARNING EXPERIENCES INCLUDE DEVELOPMENT OF HABITATS THAT ATTRACT BUTTERFLIES AND THE LIFE CYCLE OF NATIVE OHIO BUTTERFLIES. SURROUNDING THE FACILITY ARE MANY NATIVE OHIO PLANTINGS IN A GARDEN-LIKE SETTING AS WELL AS A PLAYGROUND OF NATURAL MATERIALS. ALL AGES CAN ENJOY THIS PROGRAM AND THE FACILITY IS HANDICAPPED ACCESSIBLE. REVENUE IS DERIVED FROM A MODEST ADMISSION FEE OVER 33,500 VISITORS INCLUDING GROUPS OR ORGANIZATIONS VISIT THE FACILTIY.

4c (Code: 10000 ) (Expenses \$ 5710. including grants of \$ ) (Revenue \$ 16782.) GARDEN SYMPOSIUM AN ANNUAL EVENT WHICH ATTRACTS OVER 400 PARTICIPANTS IN A DAY-LONG PROGRAM OF CLASSROOM INSTRUCTION AND HANDS-ON WORKSHOPS ON VARIOUS TOPICS OF PLANTS, PLANT PROPAGATION, THE ENVIRONMENT, AND FOOD PREPARATION.

4d Other program services (Describe on Schedule O.) (Expenses \$ 21330. including grants of \$ ) (Revenue \$ 31197. )

4e Total program service expenses 58244.

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules (continued)**

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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]

Section A. Governing Body and Management

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b 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?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed OH; 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website, Another's website, [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 financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records DAN CALLAHAN, 11929 BEECH ST ALLIANCE OH 44601, 330-829-7050

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BECKY CALLAHAN PRESIDENT	1			X			0	0	0	
(2) PERRY MANN VICE PRESIDENT	1			X			0	0	0	
(3) REBECCA LEWIS SECRETARY	1			X			0	0	0	
(4) DAN CALLAHAN TREASURER	2			X			0	0	0	
(5) MELINDA CARMIC EXEC DIRECTOR	72	X					0	49500.	0	
(6) CRAIG SONNTAG BOARD MEMBER	1	X					0	0	0	
(7) DIANE JOHNSON BOARD MEMBER	1	X					0	0	0	
(8) ALLISON ALLSOP BOARD MEMBER	1	X					0	0	0	
(9) WILLIAM DOWNS BOARD MEMBER	1	X					0	0	0	
(10) ROBERT FRATO BOARD MEMBER	1	X					0	0	0	
(11)										
(12)										
(13)										
(14)										



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) .....										
(16) .....										
(17) .....										
(18) .....										
(19) .....										
(20) .....										
(21) .....										
(22) .....										
(23) .....										
(24) .....										
(25) .....										
<b>1b Subtotal</b> .....								49500		
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....								49500		

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

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

**Section B. Independent Contractors**

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

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

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

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>	76330.				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b>	1500.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	183379.				
	<b>g</b> Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶		261209.				
	<b>Program Service Revenue</b>			Business Code			
<b>2a</b> GARDEN SYMPOSIUM . . . . .		110000	16782.	16782.			
<b>b</b> ADMISSION FEES . . . . .		611710	137170.	137170.			
<b>c</b> SPOOKY SCIENCE . . . . .		611710	19249.	19249.			
<b>d</b> SPECIAL EVENTS . . . . .		611710	11948.	11948.			
<b>e</b> . . . . .							
<b>f</b> All other program service revenue . . . . .							
<b>g Total.</b> Add lines 2a-2f . . . . . ▶		185149.					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		468.			468.	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . ▶						
	<b>5</b> Royalties . . . . . ▶		1174.			1174.	
	<b>6a</b> Gross rents . . . . .	(i) Real	(ii) Personal				
		<b>6a</b>	20059.				
		<b>b</b> Less: rental expenses . . . . .	<b>6b</b>	4589.			
	<b>c</b> Rental income or (loss) . . . . .	<b>6c</b>	15470.				
	<b>d</b> Net rental income or (loss) . . . . . ▶		15470.	15080.	390.		
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities	(ii) Other				
		<b>7a</b>					
		<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>7b</b>				
	<b>c</b> Gain or (loss) . . . . .	<b>7c</b>					
	<b>d</b> Net gain or (loss) . . . . . ▶						
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .						
		<b>8a</b>	27998.				
<b>b</b> Less: direct expenses . . . . .		<b>8b</b>	4134.				
<b>c</b> Net income or (loss) from fundraising events . . . . . ▶		23864.			23864.		
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .							
	<b>9a</b>						
	<b>b</b> Less: direct expenses . . . . .	<b>9b</b>					
<b>c</b> Net income or (loss) from gaming activities . . . . . ▶							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .							
	<b>10a</b>	28109.					
	<b>b</b> Less: cost of goods sold . . . . .	<b>10b</b>	23423.				
<b>c</b> Net income or (loss) from sales of inventory . . . . . ▶		4686.		4686.			
<b>Miscellaneous Revenue</b>			Business Code				
	<b>11a</b> MISC REVENUE . . . . .	611710	5465.	5465.			
	<b>b</b> . . . . .						
	<b>c</b> . . . . .						
	<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . . ▶		5465.					
<b>12 Total revenue.</b> See instructions. . . . . ▶		497485.	205694.	5076.	25506.		

**Part IX Statement of Functional Expenses**

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

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	151816.	88163.	63304.	349.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .	48676.	30938.	11179.	6559.
<b>b</b> Legal . . . . .	200.	200.		
<b>c</b> Accounting . . . . .	500.		500.	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17. . . . .				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	2499.		2499.	
<b>12</b> Advertising and promotion . . . . .	5310.		5310.	
<b>13</b> Office expenses . . . . .	26173.	21748.	4208.	217.
<b>14</b> Information technology . . . . .	1078.		1078.	
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	32058.	29384.	2674.	
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	85.		85.	
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	30842.	21775.	4143.	4923.
<b>23</b> Insurance . . . . .	8986.	8179.	807.	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> SEE STMT . . . . .	5710.			
<b>b</b> . . . . .	17917.			
<b>c</b> . . . . .	6320.			
<b>d</b> . . . . .	13287.			
<b>e</b> All other expenses . . . . .	16507.	15010.	396.	1101.
<b>25 Total functional expenses.</b> Add lines 1 through 24e . . . . .	367964.	258631.	96183.	13149.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	5276.	<b>1</b>	1948.
	<b>2</b> Savings and temporary cash investments . . . . .	67040.	<b>2</b>	54339.
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	6900.	<b>8</b>	8610.
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1127823.		
	<b>b</b> Less: accumulated depreciation . . . . .	255861.		
	<b>11</b> Investments—publicly traded securities . . . . .	727697.	<b>10c</b>	871962.
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>11</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>14</b> Intangible assets . . . . .		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>14</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	806913.	<b>15</b>	936859.	
<b>17</b> Accounts payable and accrued expenses . . . . .	1227.	<b>16</b>	936859.	
<b>18</b> Grants payable . . . . .		<b>17</b>	1912.	
<b>19</b> Deferred revenue . . . . .		<b>18</b>		
<b>20</b> Tax-exempt bond liabilities . . . . .		<b>19</b>		
<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>20</b>		
<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>21</b>		
<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>22</b>		
<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>23</b>		
<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	264.	<b>24</b>	110.	
<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	1491.	<b>25</b>	2022.	
<b>27</b> <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
<b>27</b> Net assets without donor restrictions . . . . .	5276.	<b>26</b>	1948.	
<b>28</b> Net assets with donor restrictions . . . . .	801637.	<b>27</b>	934911.	
<b>29</b> <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>28</b>		
<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>29</b>		
<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>30</b>		
<b>32</b> Total net assets or fund balances . . . . .	806913.	<b>31</b>	936859.	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	808404.	<b>32</b>	938881.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	497485.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	367964.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1 . . . . .	<b>3</b>	129521.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) . . . . .	<b>4</b>	806913.
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	
<b>7</b>	Investment expenses . . . . .	<b>7</b>	
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O) . . . . .	<b>9</b>	425.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) . . . . .	<b>10</b>	936859.

**Part XII Financial Statements and Reporting**

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

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

**Exempt Organization Business Income Tax Return  
(and proxy tax under section 6033(e))**

**2019**

Department of the Treasury  
Internal Revenue Service

For calendar year 2019 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>BOTANICAL GARDEN ASSOCIATION INC</b>	<b>D Employer identification number</b> (Employees' trust, see instructions.) <b>34-1964977</b>
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501 (C ) ( 3 ) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)		Number, street, and room or suite no. If a P.O. box, see instructions. <b>11929 BEECH STREET</b>	<b>E Unrelated business activity code</b> (See instructions.) <b>110000</b>
		City or town State ZIP code <b>ALLIANCE OH 44601</b>	
		Foreign country name Foreign province/state/county Foreign postal code	

**C** Book value of all assets at end of year **936,859**

**F** Group exemption number (See instructions.) ▶

**G** Check organization type ▶  501(c) corporation  501(c) trust  401(a) trust  4530(a) trust

**H** Enter the number of the organization's unrelated trades or businesses. ▶ 2 Describe the only (or first) unrelated trade or business here ▶ **PLANT PRODUCTION AND SALES** . If only one, complete Parts I–V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III–V.

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation.▶

**J** The books are in care of ▶ **DAN CALLAHAN** Telephone number ▶ **330-829-7050**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales . . . . .	<u>11,132</u>			
<b>b</b> Less returns and allowances . . . . .		<b>1c</b> 11,132		
<b>2</b> Cost of goods sold (Schedule A, line 7) . . . . .		<b>2</b> 4,730		
<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .		<b>3</b> 6,402		6,402
<b>4 a</b> Capital gain net income (attach Schedule D) . . . . .		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) . . . . .		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts . . . . .		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) . . . . .		<b>5</b>		
<b>6</b> Rent income (Schedule C) . . . . .		<b>6</b> 390		390
<b>7</b> Unrelated debt-financed income (Schedule E) . . . . .		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F) . . . . .		<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) . . . . .		<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I) . . . . .		<b>10</b>		
<b>11</b> Advertising income (Schedule J) . . . . .		<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule) . . . . .		<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12 . . . . .		<b>13</b> 6,792		6,792

<b>Part II Deductions Not Taken Elsewhere</b> (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)				
<b>14</b> Compensation of officers, directors, and trustees (Schedule K) . . . . .		<b>14</b>		
<b>15</b> Salaries and wages . . . . .		<b>15</b>		
<b>16</b> Repairs and maintenance . . . . .		<b>16</b>		
<b>17</b> Bad debts . . . . .		<b>17</b>		
<b>18</b> Interest (attach schedule) (see instructions) . . . . .		<b>18</b>		
<b>19</b> Taxes and licenses . . . . .		<b>19</b>		
<b>20</b> Depreciation (attach Form 4562) . . . . .		<b>20</b> 30,842		
<b>21</b> Less depreciation claimed on Schedule A and elsewhere on return . . . . .		<b>21a</b> 30,050		<b>21b</b> 792
<b>22</b> Depletion . . . . .		<b>22</b>		
<b>23</b> Contributions to deferred compensation plans . . . . .		<b>23</b>		
<b>24</b> Employee benefit programs . . . . .		<b>24</b>		
<b>25</b> Excess exempt expenses (Schedule I) . . . . .		<b>25</b>		
<b>26</b> Excess readership costs (Schedule J) . . . . .		<b>26</b>		
<b>27</b> Other deductions (attach schedule) . . . . .		<b>27</b>		
<b>28 Total deductions.</b> Add lines 14 through 27 . . . . .		<b>28</b> 792		
<b>29</b> Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13 . . . . .		<b>29</b> 6,000		
<b>30</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) . . . . .		<b>30</b>		
<b>31</b> Unrelated business taxable income. Subtract line 30 from line 29 . . . . .		<b>31</b> 6,000		

Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, and Amount. Includes lines 32-39 for Unrelated Business Taxable Income.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 40-45 for Tax Computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 46-56 for Tax and Payments.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

Table with 3 columns: Line number, Description, and Yes/No columns. Includes lines 57-59 for Statements Regarding Certain Activities.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer: CANTON OH 44714, Date, Title: TREASURER. Includes a box for 'May the IRS discuss this return with the preparer shown below?' with Yes/No options.

Table for 'Paid Preparer Use Only' with 6 columns: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, Firm's name, Firm's EIN, Firm's address, Phone no.

**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation ►

<b>1</b> Inventory at beginning of year . . .	<b>1</b>		<b>6</b> Inventory at end of year . . .	<b>6</b>	
<b>2</b> Purchases . . . . .	<b>2</b>	1,821	<b>7</b> <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2 . . . . .	<b>7</b>	4,730
<b>3</b> Cost of labor . . . . .	<b>3</b>	413	<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? . . . . .	<b>Yes</b>	<b>No</b>
<b>4 a</b> Additional section 263A costs (attach schedule) . . . . .	<b>4a</b>				
<b>b</b> Other costs (attach schedule) . . . . .	<b>4b</b>	2,496			X
<b>5 Total.</b> Add lines 1 through 4b . . . . .	<b>5</b>	4,730			

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1.** Description of property

(1) RENTAL OF CHAIRS

(2)

(3)

(4)

**2.** Rent received or accrued

(a) From personal property (if the percentage of 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)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1) 390		
(2)		
(3)		
(4)		
<b>Total</b> 390	<b>Total</b>	

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . . . ►

390

**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ►

**Schedule E—Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b> . . . . . ►			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
<b>Total dividends-received deductions</b> included in column 8 . . . . . ►				



**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> . . . . . ▶			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> . . . . . ▶		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> . . . . . ▶		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 25.

**Schedule J—Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) . . . ▶						

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> . . . . . ▶						
<b>Totals, Part II (lines 1–5)</b> . . . . . ▶	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 26.

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 . . . . . ▶			

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization <b>BOTANICAL GARDEN ASSOCIATION INC</b>	Employer identification number <b>34-1964977</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	45398.	38915.	163596.	99701.	261209.	608819.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .	74796.	89386.	125385.	155632.	185149.	630348.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .	120194.	128301.	288981.	255333.	446358.	1239167.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						1239167.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6 . . . . .	120194.	128301.	288981.	255333.	446358.	1239167.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	1636.	2947.	8887.	17451.	17112.	48033.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .	15725.	9874.	8854.	3648.	4686.	42787.
<b>c</b> Add lines 10a and 10b . . . . .	17361.	12821.	17741.	21099.	21798.	90820.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	137555.	141122.	306722.	276432.	468156.	1329987.
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	93.17%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	91.12%

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

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	6.83%
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	8.88%

- 19a 33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ▶
- b 33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . . ▶

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization: BOTANICAL GARDEN ASSOCIATION INC; Employer identification number: 34-1964977

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor advisement.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes questions about purpose of easements, total number and acreage, and monitoring requirements. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, and 2d.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting requirements and amounts for art and historical treasures.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange program
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

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

- a** Board designated or quasi-endowment ▶ 0.00 %
- b** Permanent endowment ▶ 0.00 %
- c** Term endowment ▶ 0.00 %

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

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

- (i)** Unrelated organizations . . . . .
- (ii)** Related organizations . . . . .

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? . . . . .		

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		505,256.		505,256.
<b>b</b> Buildings . . . . .		533,823.	214,719.	319,104.
<b>c</b> Leasehold improvements . . . . .				
<b>d</b> Equipment . . . . .		54,997.	41,142.	13,855.
<b>e</b> Other . . . . .		33,747.		33,747.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . . ▶				871,962.

**Part VII Investments—Other Securities.**

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

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

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED SALES TAX	25 .
(3) GIFT CERTIFICATES	85 .
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . . ▶	110 .

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>EVE. GARDEN</u> (event type)	_____ (event type)	_____ (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts . . . . .	27,998.		27,998.
	2	Less: Contributions . . . . .			
	3	Gross income (line 1 minus line 2) . . . . .	27,998.		27,998.
Direct Expenses	4	Cash prizes . . . . .			
	5	Noncash prizes . . . . .			
	6	Rent/facility costs . . . . .			
	7	Food and beverages . . . . .			
	8	Entertainment . . . . .			
	9	Other direct expenses . . . . .	4,134.		4,134.
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶			
11	Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				23,864.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue . . . . .				
Direct Expenses	2	Cash prizes . . . . .				
	3	Noncash prizes . . . . .				
	4	Rent/facility costs . . . . .				
	5	Other direct expenses . . . . .				
	6	Volunteer labor . . . . .	<input type="checkbox"/> Yes 0.0% <input type="checkbox"/> No	<input type="checkbox"/> Yes 0.0% <input type="checkbox"/> No	<input type="checkbox"/> Yes 0.0% <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				

- 9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_
- a Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No
- b If "No," explain: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? . . . . .  Yes  No
- b If "Yes," explain: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

BOTANICAL GARDEN ASSOCIATION INC

Employer identification number

34-1964977

PART III, 4D

OTHER PROGRAMMING INCLUDES - BIRD IN HAND, BOOK DISCUSSIONS,  
GROWLAB PROGRAM, SPOOKY SCIENCE, GARDEN FEST, CHRISTMAS AT  
BEECH CREEK, WORKSHOPS, CAMPS, GARDEN TEA, YOUTH GARDEN,  
AND EDUCATIONAL PRESENTATIONS.

PART VI, 2

PRESIDENT AND TREASURER ARE HUSBAND AND WIFE.

PART VI, 6

THE BOTANICAL GARDEN ASSOCIATION, INC. HAS INDIVIDUAL,  
FAMILY, AND FRIEND MEMBERSHIPS. AS OF DECEMBER 2019  
THERE WERE APPROXIMATELY 1,215 MEMBERS.

PART VI, 11A

THE BOARD MEMBERS ARE ADVISED OF THE 990 FILING AFTER-THE-  
FACT AND A COPY OF THE FORMS ARE AVAILABLE TO THEM AS  
EITHER AN ELECTRONIC OR HARD COPY.

PART VI, 19

THE 990 IS AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S  
WEBPAGE.

PART XI, 9

THE OTHER CHANGES IN NET ASSETS ARE DUE TO CONTINUED  
RECLASSIFICATION FROM EXPENSES TO ASSETS DURING THE YEAR.

# Depreciation and Amortization

## (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

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

Attachment  
Sequence No. **179**

Name(s) shown on return BOTANICAL GARDEN ASSOCIATI	Business or activity to which this form relates BOTANICAL GARDEN	Identifying number 34-1964977
---	---	----------------------------------

### Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		
9 Tentative deduction. Enter the smaller of line 5 or line 8		
10 Carryover of disallowed deduction from line 13 of your 2018 Form 4562.		
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions		
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		
13 Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12		

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

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

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

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

#### Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2019	17	28,606
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

#### Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		2,350	7	MQ	150 DB	315
d 10-year property						
e 15-year property						
f 20-year property		68,300	20	MQ	150 DB	1,921
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

#### Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

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

### Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	30,842
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

2019 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
<b>Form: Botanical Garden</b>																
<b>Rental Property: N/A</b>																
<b>Depreciation Class: Furniture and fixtures nonrental</b>																
<b>In Service Year: 2016</b>																
Chairs	05/16	4260	100		4260	MACRS150	7.0	MQ	1982	521	521	1982	521			
<b>In Service Year: 2017</b>																
Tents	04/17	1300	100		1300	MACRS150	7.0	MQ		190	159		190			
<b>Depreciation Class: Land</b>																
<b>In Service Year: 2019</b>																
Linerode Pro	07/19	90054	100		90054	LAND										
<b>Depreciation Class: Land improvements</b>																
<b>In Service Year: 2018</b>																
Nature Playg	04/18	38420	100		38420	MACRS150	15.0	MQ	2401	3604	3243	2401	3604			
<b>Depreciation Class: Machinery and equipment agricultural</b>																
<b>In Service Year: 2009</b>																
Backhoe	04/09	13870	100		13870	MACRS150	7.0	MQ	13870			13870				
<b>In Service Year: 2013</b>																
Backhoe Atta	08/13	4200	100		4200	MACRS150	7.0	MQ	3362	516	322	3362	516			
<b>Depreciation Class: Machinery and equipment other</b>																
<b>In Service Year: 2017</b>																
Kubota Utili	06/17	10700	100		10700	MACRS150	7.0	MQ	3419	1560	1308	3419	1560			
<b>In Service Year: 2019</b>																
Utility Vehi	06/19	2000	100		2000	MACRS150	7.0	MQ		268	371		268			
Ice Cream Ma	06/19	350	100		350	MACRS150	7.0	MQ		47	65		47			
		-----			-----					---	---		---			
		2350			2350					315	436		315			

2019 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Prior Cv	Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
<b>Depreciation Class: Structure - multi-purpose agricultural or hor</b>																
<b>In Service Year: 2012</b>																
Vistor Cente	01/12	174456	100		174456	MACRS15020.0	MQ		72349	7779	7779	72349	7779			
Garage	01/12	7000	100		7000	MACRS15020.0	MQ		2902	312	312	2902	312			
		-----			-----				-----	-----	-----	-----	-----			
		181456			181456				75251	8091	8091	75251	8091			
<b>In Service Year: 2014</b>																
Windows in V	10/14	3452	100		3452	MACRS15020.0	MQ		1239	188	174	1239	188			
<b>In Service Year: 2016</b>																
Restroom	04/16	61884	100		61884	MACRS15020.0	MQ		11416	3785	3501	11416	3785			
Storage Buil	05/16	15042	100		15042	MACRS15020.0	MQ		2775	920	851	2775	920			
		-----			-----				-----	-----	-----	-----	-----			
		76926			76926				14191	4705	4352	14191	4705			
<b>In Service Year: 2018</b>																
Water Scienc	04/18	45904	100		45904	MACRS15020.0	MQ		2152	3281	3035	2152	3281			
<b>In Service Year: 2019</b>																
Linerode Pro	07/19	68300	100		68300	MACRS15020.0	Mq			1921	4978		1921			
<b>Depreciation Class: Structure - Single purpose agricultural or ho</b>																
<b>In Service Year: 2005</b>																
Grow Labs	01/05	15411	100		15411	SL	10.0	MQ	15411			15411				
<b>In Service Year: 2008</b>																
Butterfly Ho	07/08	33680	100		33680	MACRS15010.0	MQ		33680			33680				
<b>In Service Year: 2009</b>																
Amazing Gard	07/09	45760	100		45760	MACRS15010.0	MQ		43256	2503		43256	2503			
<b>In Service Year: 2012</b>																
Greenhouse B	07/12	3555	100		3555	MACRS15010.0	MQ		2428	311	311	2428	311			

2019 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
<b>In Service Year: 2013</b>																
Greenhouse B	07/13	3105	100		3105	MACRS15010.0	MQ		1850	272	271	1850	272			
<b>In Service Year: 2015</b>																
Caterpillar	05/15	10667	100		10667	MACRS15010.0	MQ		3729	931	931	3729	931			
<b>In Service Year: 2016</b>																
Secret Garde	04/16	6459	100		6459	MACRS15010.0	MQ		2230	634	564	2230	634			
Pavilion	04/16	13233	100		13233	MACRS15010.0	MQ		4567	1299	1155	4567	1299			
		-----			-----				-----	-----	-----	-----	-----			
		19692			19692				6797	1933	1719	6797	1933			
		-----			-----				-----	-----	-----	-----	-----			
Form Totals:		673062			673062				225018	30842	29851	225018	30842			

# IRS e-file Signature Authorization for an Exempt Organization

Department of the Treasury  
Internal Revenue Service

For calendar year 2019, or fiscal year beginning \_\_\_\_\_, 2019, and ending \_\_\_\_\_, 20\_\_\_\_\_.

▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.**

# 2019

Name of exempt organization <b>BOTANICAL GARDEN ASSOCIATION INC</b>	Employer identification number <b>34-1964977</b>
Name and title of officer <b>DANIEL CALLAHAN</b> <span style="float: right;"><b>TREASURER</b></span>	

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here ▶ <input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1b</b> <u>497,485</u>
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22). . . . .	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5)	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, line 3c) . . . . .	<b>5b</b> _____

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

### Officer's PIN: check one box only

I authorize GREINER TAX SERVICE INC to enter my PIN 64977 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ 05/15/2020

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 27904  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ JAMES J. GREINER Date ▶ 05/15/2020

**ERO Must Retain This Form—See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

BOTANICAL GARDEN ASSOCIATION INC  
 BEECH CREEK BOTANICAL GARDEN  
 11929 BEECH STREET  
 ALLIANCE OH 44601

INVOICE DATE: 05/15/2020  
 ID NUMBER: 34-1964977  
 TELEPHONE: 330-829-7050  
 INVOICE NO.: 14

### 2019 INVOICE

#### Description

- 1 FORM 990
- 1 FORM 990-T
- 1 SCHEDULE A, SUPPLEMENTARY INFORMATION
- 1 SCHEDULE D, SUPPLEMENTAL FINANCIAL STATEMENTS
- 1 SCHEDULE O, SUPPLEMENTAL INFORMATION TO FORM 990
- 1 FORM 4562, DEPRECIATION AND AMORTIZATION
- 1 FORM 8879EO, IRS E-FILE SIGNATURE AUTHORIZATION
- 8 990/EZ/PF STATEMENT
- 24 DEPRECIATION WORKSHEET

Remarks:

<b>Total Charges</b>	300.00
<b>Discount</b>	
<b>Sales Tax</b>	
<b>Payments</b>	
<b>Amount Due</b>	300.00

**US 990****Other Functional Expenses: Page 10, Line 24****2019**

Description of the Asset	Total	Program Services	Management and General	Fundraising
SYMPOSIUM	5,710.	5,710.		
BUTTERFLY HOUSE	17,917.	17,917.		
SPOOKY SCIENCE	6,320.	6,320.		
AG SCIENCE	13,287.	13,287.		
CHRISTMAS AT BC	3,751.	3,751.		
GARDEN FEST	2,585.	1,484.		1,101.
OTHER PROGRAMS	9,775.	9,775.		
TAXES	396.		396.	
	59,741.	58,244.	396.	1,101.