

0-203-26

NEIGHBORHOOD DEVELOPMENT FUND **Not-for-Profit Transmittal and Approval Form**

Applicant/Program: Louisville Nature Center, Inc. Boardwalk Replacement
Applicant Requested Amount: \$6,500.00
Appropriation Request Amount: \$6,500.00

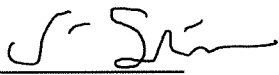
Executive Summary of Request

Funds are being directed in the manner of \$4,000.00 from District 10, \$2,000.00 from District 8, and \$500.00 from District 15 to the Louisville Nature Center, Inc. to be paid to Sir Vaesa Services, LLC. for the replacement of the boardwalk that covers the wetland trail system with a single, continuous boardwalk of approximately 200 feet using rot resistant materials with composite deck boards and lasting an estimated 25 years of service life that will be used to protect public access for visitors to the Louisville Nature Center.

Is this program/project a fundraiser?	☐ Yes	☒ No
Is this applicant a faith based organization?	☐ Yes	☒ No
Does this application include funding for sub-grantee(s)?	☐ Yes	☒ No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

10
District #

Josie Raymond 
Primary Sponsor Signature

\$4,000.00
Amount

Jul 14, 2026
Date

Primary Sponsor Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.
 N/A

Approved by:

 Appropriations Committee Chairman

 Date

Final Appropriations Amount: _____

Applicant/Program:

Louisville Nature Center, Inc. Boardwalk Replacement

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

N/A

Council Member Signature and Amount

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	<i>Ben Reno-Weber</i> _____	\$ 2,000.00
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	Signed by:  4A31828479C84A3... _____	\$ 500.00

Applicant/Program:

Louisville Nature Center, Inc. Boardwalk Replacement

Additional Disclosure and Signatures**Additional Council Office Disclosure**

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 _____ \$ _____

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization Louisville Nature Center, Inc.

Program Name and Request Amount Louisville Nature Center, Inc. Boardwalk Replacement \$6,500.00

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	Yes
Is the proposed public purpose of the program viable and well-documented?	Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	Yes
Has prior Metro Funds committed/granted been disclosed?	N/A
Is the application properly signed and dated by authorized signatory?	Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	N/A
Is the entity in good standing with: ▸ Kentucky Secretary of State? ▸ Louisville Metro Revenue Commission? ▸ Louisville Metro Government? ▸ Internal Revenue Service? ▸ Louisville Metro Human Relations Commission?	Yes
Is the current Fiscal Year Budget included?	Yes
Is the entity's board member list (with term length/term limits) included?	Yes
Is recommended funding less than 33% of total agency operating budget?	Yes
Does the application budget reflect only the revenue and expenses of the project/program?	Yes
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	Yes
Is the most recent annual audit (if required by organization) included?	No <i>N/A</i>
Is a copy of Signed Lease (if rent costs are requested) included?	N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	N/A
Are the Articles of Incorporation of the Agency included?	Yes
Is the IRS Form W-9 included?	Yes
Is the IRS Form 990 included?	Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	No

Prepared by: Justin Soforo - D10 Legislative Assistant

Date: Jul 14, 2026

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:			
(as listed on: http://www.sos.ky.gov/business/records) Louisville Nature Center, Inc.			
Main Office Street & Mailing Address: 3745 Illinois Ave, Louisville KY 40213			
Website: www.louisvillnaturecenter.org			
Applicant Contact:	Rebecca Minnick	Title:	Executive Director
Phone:	(502) 458 1328	Email:	rebecca@louisvillnaturecenter.org
Financial Contact:	same	Title:	same
Phone:	(502) 458 1328	Email:	same
Organization's Representative who attended NDF Training: Rebecca Minnick			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	3745 Illinois Ave, Louisville KY 40213		
Council District(s):	Located in 10, serves all	Zip Code(s):	40213
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Boardwalk replacement			
Total Request: (\$)	\$ 6,500.00	Total Metro Award (this program) in previous year: (\$)	\$ 5,931.00
Purpose of Request (check all that apply):			
☐ Operating Funds (generally cannot exceed 33% of agency's total operating budget)			
☐ Programming/services/events for direct benefit to community or qualified individuals			
☒ Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
☒ IRS Exempt Status Determination Letter ☒ Current year projected budget ☒ Current financial statement ☒ Most recent IRS Form 990 or 1120-H ☒ Articles of Incorporation (current & signed) ☒ Cost estimates from proposed vendor if request is for capital expense		☐ Signed lease if rent costs are being requested ☒ IRS Form W9 ☐ Evaluation forms if used in the proposed program ☐ Annual audit (if required by organization) ☐ Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	Metro Council D10 Picnic Tables NDF	Amount: (\$)	\$5,931.00
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? ☐ Yes ☒ No			
Has the applicant met the BBB Charity Review Standards? ☐ Yes ☒ No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

the Louisville Nature Center (LNC) was founded in 1964 with a mission was to promote and inspire environmental stewardship. Sixty one years later, the heart of LNC's mission is still the same: to be a catalyst for conservation through environmental education and connection to nature for every person. Our vision is a community where everyone is inspired to be stewards of the natural world. LNC works to restore about 80 acres of urban forest, and to teach the public about sustainability, nature, and environmental education. We work with people from all over Greater Louisville, including 4,500 school age youth each year via camps, field trips, family programs, the Cultural Pass, and our Swallowtail Forest School, urban Louisville's first nature preschool. We maintain a group of about 80 volunteers.

Our forest includes about two miles of hiking trails that are free and open to the public. Our center, Bird Blind, large Sensory Garden and Rain Gardens, and Nature Play Area offer free opportunities to the public to view birds and wildlife, immerse themselves in nature, engage in interpretive displays, or learn more in our library and discovery room.

Visitor data shows 40,000 people each year, from almost every zip code in Greater Louisville, access this community resource. Both JCPS and private schools bring students for field trips, as well as Scout groups and other community groups. About 70% of the field trip participants are from Title 1 schools.

We work to promote native plants, wildlife habitat, and other steps Louisvillians can take to live more sustainably. We continually work to revitalize, and expand where appropriate, our native forest and meadow.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Daley, Aaron	01/01/2027
Francisco, Melissa	09/01/2026
McNary, Lacey	09/01/2026
Adams, Casey	11/01/2028
Carroll, Will	11/01/2028
Dauer, Sammie	06/01/2028
Dupree, Candy	06/01/2029
Lowery, Mary	09/01/2026
Gulick, Liz	11/01/2027
Higdon, David	06/01/2028
Molnar, Monica	06/01/2028
Olivam, Mandy	11/01/2028
Paris, Melissa	06/01/2029
Scarpellini, Jason	01/01/2029
Resch, Megan	01/01/2027

Describe the Board term limit policy:

Board members may serve two consecutive three year terms. They may join the Board again after a year off.

Three Highest Paid Staff Names	Annual Salary
Minnick, Rebecca	\$ 74,443.00
DeLeeuw, Jen	\$ 49,982.00
Vaesa, Janelle	\$ 43,045.00

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

The Boardwalk replacement will begin in July 2026. End date is dependent on funding: currently we have funding secured for about 60% of the project. We will seek additional funding as well as donated materials. If we do not find additional funding, we will move forward with replacing 60% of the boardwalks. We anticipate the work to be completed by November 2026.

A critical section of the wetland trail system includes approximately 180 feet of wooden bridges and boardwalks. Constructed more than 15 years ago, these structures have reached the end of their service life. Despite ongoing replacement of individual boards, the surfaces have become increasingly slippery, and the underlying supports now require full replacement to ensure visitor safety.

To protect public access and maintain a safe, enjoyable experience for the Preserve's many users, we seek funding to construct a single, continuous, boardwalk of approximately 200 feet. The new structure will use rot resistant materials appropriate for wetland environments, including composite deck boards, and is designed for an estimated 25 year service life.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):

Funding will be spent on labor and materials for a contractor to replace the boardwalks in the Beargrass Creek State Nature Preserve and surrounding forest.

Funding will include paying Alan Vaesa of Sir Vaesa Services, LLC. to do the installation work.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

N/A

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

- ☐ The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:
- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

- ☐ Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):
- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
 - ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

We are seeking this funding in order to protect public access and maintain a safe, enjoyable experience for the Preserve's many visitors. In addition to the programming and education we provide the community, LNC manages more than 80 acres of urban forest, including the 41 acre Beargrass Creek State Nature Preserve and surrounding forest owned by Metro Government and Bellarmine University. Our forest offers daily opportunities for self directed exploration to 40,000 visitors each year, including hikers, birders, and nature enthusiasts of all kinds. LNC manages the forest under agreement with the Office of Kentucky Nature Preserves and Metro Government. We receive no state funding for this stewardship responsibility, which includes maintaining trails that traverse both ridges and wetlands.

We can show visitorship based on cell phone location data (from the Parks Alliance of Louisville.) We also have data on species in our forest and how many acres are treated for invasive species.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

LNC regularly partners with:

Louisville Metro Parks and Recreation: We have a wonderful partnership with Parks. In short, we manage the forest at Creason Park, and Parks mows our grass and lets us use the parking slab.

Olmsted Parks Conservancy: we share our space when needed, Olmsted has been generous with sharing expertise and occasionally helping us out on projects.

The Parklands of Floyds Fork: we partner with Parklands via fun competitions such as the Backyard Bird Count and the Great Turtle Races.

Backside Learning Center: we generally provide scholarship funds every year for BLC to bring kids to summer day camps; BLC identifies and transports the kids to LNC.

Kentucky Waterways Alliance: we have partnered on education programming and creek cleanups.

Kentucky Association for Environmental Education: we have partnered on education programming. We are part of the Nature Rich Louisville Alliance, which has waxed and waned over the years, but includes similar nature focused organizations in town.

We are part of the Urban Bird Treaty Coalition, which includes the Louisville Office for Sustainability, Louisville Audubon, Olmsted Parks, and other organizations.

We partner with Wild Ones Louisville, Louisville Audubon, and the Beckham Bird Club to promote native plants and habitat conservation for birds and other wildlife.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits			\$ 0.00
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts			\$ 0.00
H: Program Materials			\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)			\$ 0.00
J: Machinery & Equipment			\$ 0.00
K: Capital Project	\$ 6,500.00	\$ 20,078.00	\$ 26,578.00
L: Other Expenses (See Detailed List on Page 8)			\$ 0.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 6,500.00	\$ 20,078.00	\$ 26,578.00
% of Program Budget	24.46%	75.54%	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	\$ 0.00
United Way	\$ 0.00
Private Contributions (do not include individual donor names)	\$ 10,078.00
Fees Collected from Program Participants	
Other (please specify) KY Colonels	\$ 10,000.00
Total Revenue for Columns 2 Expenses **	\$ 20,078.00

*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

**Must equal or exceed total in column 2.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
Total	\$ 0.00	\$ 0.00	\$ 0.00

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
<i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)	\$ 0.00	

*** DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: 01/01/2026

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO ☐ YES ☒

If YES, please explain:

We are expanding our Swallowtail Forest School enrollment by 100% in fall 2026. In 2027, we expect to be at full enrollment for the whole school year. As a result, our tuition income will be much more than 2026. Of course, we will have twice as many teachers on staff, so that increase is gross, not net.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

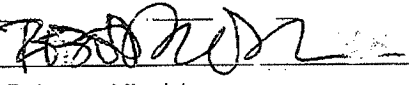
Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:		Date:	07/02/2026
Legal Signatory: (please print):	Rebecca Minnick	Title:	Executive Director
Phone:	(502) 458 1328	Extension:	
Email:	rebecca@louisvillenaturecenter.org		

Internal Revenue Service

District
Director

Department of the Treasury

P.O. Box 2508
Cincinnati, OH 45201

Date: MAR 26 1982

Louisville Nature Center Inc
PO Box 7414
Louisville, KY 40257-0414

Person to Contact:

Gordon Schmur
Telephone Number:
513-686-3957

Refer Reply to:
EP/EO

Employer Identification Number:
61-6036081

Dear Sir or Madam:

This is in response to your request for a copy of your determination letter.

Our records indicate that by a determination letter issued in March, 1965 your organization was recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

The classification was based on the assumption that your operations would continue as stated in the application. If your sources of support, or your purposes, character, or method of operations have changed, please let us know so we can consider the effect of the change on your exempt status and foundation status.

As of January 1, 1984, you are liable for taxes under Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Louisville Nature Center Inc.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

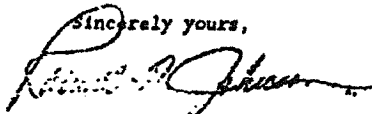
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, you may contact us at the address or telephone number shown in the heading of this letter.

This is an affirmation letter.

Sincerely yours,



Robert T. Johnson
District Director

Louisville Nature Center 2026 Budget
1/1/2026 - 12/31/2026

Revenue

Fee Based Educational Programs

Public Programs	\$12,500
Camps	\$102,000
Private School Groups	\$16,000
Outreach (Schools)	\$9,500
Preschool Fees	\$195,000
Cultural Pass	\$2,500
Total Educational Programs	\$337,500

Operations Receipts

Rental Fees	\$40,000
Gift Shop Receipts	\$3,000
Rain Barrels	\$3,500
Total Operations Receipts	\$46,500

Contributed Income

Membership Receipts	\$25,000
Corporate Contributions	\$2,500
Individual Donations-Sustaining	\$162,500
Legacy Bricks	\$1,500
Give for Good Louisville	\$20,200
Grants	\$29,715
credit card fees	\$9,000
Summer Camp Donations	\$2,000
Total Contributed Income	252,415

Special Events

Raffle Income	\$10,000
Special Event - Income	\$17,000
Special Events - Sponsorships	\$8,500
Special Events- Expenses	-\$6,000
Total Special Events	\$29,500

Interest --Mthly Bank Interest	\$1,500
Total Revenue	\$667,415

Expenditures

Payroll Expenses

Staff/ Board Development	\$2,000
Payroll Processing Fee	\$4,500
Payroll Taxes	\$34,625
Employee Benefits	\$59,850
Payroll	\$467,855
AmeriCorps	\$8,925
Total Payroll Expenses	\$577,755
Operational Expenses	
Advertising	\$4,000
Background Checks	\$150
Dues and Subscriptions	\$2,500
Postage	\$2,000
Land Lease Payment	\$2,000
Local Travel - Mileage	\$645
Meeting Expenses	\$350
Gas and Electric	\$2,500
Telephone Services	\$2,000
Bank and Merchant Charges	\$15,000
Licenses and Permits	\$15
Volunteer Expenses	\$1,500
Fundraising Expenses	\$4,500
Total Operational Expenses	\$37,160
Supplies	
Education Supplies	\$8,500
Gift Shop Supplies	\$1,000
Horticultural Supplies	\$10,000
Office Supplies	\$6,000
Total Supplies	\$25,500
Miscellaneous Expenses	
Maintenance and Repairs	\$5,000
Contract Services	\$12,000
Insurance	\$10,000
Americorp/Vistas	\$89,660
Total Miscellaneous Expenses	\$27,000
Total Expenditures	\$667,415

Louisville Nature Center

Statement of Financial Position

As of May 31, 2026

TOTAL

Assets

Current Assets

Bank Accounts

111100 Petty Cash	70.76
200002 Charitable Gaming Checking	205.00
2000052 Independence Regular Checking	29,082.84
300000 Money Market Acct. -- Independe	134,778.43

Total for Bank Accounts **\$164,137.03**

Total for Current Assets **\$164,137.03**

Fixed Assets

15000 Furniture and Equipment	22,859.94
190010 Buildings	579,172.80
190020 Building Master Plan	40,278.13
190030 Accumulated Depreciation	-344,873.00

Total for Fixed Assets **\$297,437.87**

Total for Assets **\$461,574.90**

Liabilities and Equity

Liabilities

Current Liabilities

Credit Cards

20002 Capital One	1,471.59
-------------------	----------

Total for Credit Cards **\$1,471.59**

Other Current Liabilities

25500 Sales Tax Payable	-62.09
-------------------------	--------

Rental Deposits Liability	400.00
---------------------------	--------

Total for Other Current Liabilities **\$337.91**

Total for Current Liabilities **\$1,809.50**

Total for Liabilities **\$1,809.50**

Equity

31500 Net Assets w Donor Restriction	41,000.00
--------------------------------------	-----------

32000 Net Assets Without Donor Restriction	336,183.04
--	------------

Net Revenue	82,582.36
-------------	-----------

Total for Equity **\$459,765.40**

Total for Liabilities and Equity **\$461,574.90**

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025
Open to Public Inspection

A For the 2025 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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization LOUISVILLE NATURE CENTER INC.</td> <td>D Employer identification number 61-6036081</td> </tr> <tr> <td colspan="2">Doing business as</td> <td rowspan="3">E Telephone number 502-458-1328</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">3745 ILLINOIS AVENUE</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40213</td> <td>G Gross receipts \$ 496,136.</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: REBECCA MINNICK SAME AS C ABOVE</td> <td> 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 H(c) Group exemption number </td> </tr> <tr> <td colspan="3"> I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527 </td> </tr> <tr> <td colspan="3"> J Website: WWW.LOUISVILLENATURECENTER.ORG </td> </tr> <tr> <td colspan="2"> K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other </td> <td> L Year of formation: 1961 M State of legal domicile: KY </td> </tr> </table>	C Name of organization LOUISVILLE NATURE CENTER INC.		D Employer identification number 61-6036081	Doing business as		E Telephone number 502-458-1328	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	3745 ILLINOIS AVENUE		City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40213		G Gross receipts \$ 496,136.	F Name and address of principal officer: REBECCA MINNICK SAME AS C ABOVE		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 H(c) Group exemption number	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527			J Website: WWW.LOUISVILLENATURECENTER.ORG			K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1961 M State of legal domicile: KY
C Name of organization LOUISVILLE NATURE CENTER INC.		D Employer identification number 61-6036081																								
Doing business as		E Telephone number 502-458-1328																								
Number and street (or P.O. box if mail is not delivered to street address)	Room/suite																									
3745 ILLINOIS AVENUE																										
City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40213		G Gross receipts \$ 496,136.																								
F Name and address of principal officer: REBECCA MINNICK SAME AS C ABOVE		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 H(c) Group exemption number																								
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527																										
J Website: WWW.LOUISVILLENATURECENTER.ORG																										
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1961 M State of legal domicile: KY																								

Part I Summary				
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE MISSION OF THE LOUISVILLE NATURE CENTER IS TO BE A CATALYST FOR CONSERVATION THROUGH		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	20	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	17	
	5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	23	
	6	Total number of volunteers (estimate if necessary)	680	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.	
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	174,015.	
	9	Program service revenue (Part VIII, line 2g)	236,704.	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,660.	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	34,830.	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	458,209.	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14		Benefits paid to or for members (Part IX, column (A), line 4)	0.	
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	377,129.	
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0.	
b		Total fundraising expenses (Part IX, column (D), line 25)	36,113.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	106,704.	
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	483,833.	
19		Revenue less expenses. Subtract line 18 from line 12	-25,624.	
Net Assets or Fund Balances			Prior Year	Current Year
	20	Total assets (Part X, line 16)	510,117.	383,804.
	21	Total liabilities (Part X, line 26)	20,616.	11,732.
	22	Net assets or fund balances. Subtract line 21 from line 20	489,501.	372,072.

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 REBECCA MINNICK, EXECUTIVE DIRECTOR	Date		
	Type or print name and title			
Paid Preparer Use Only	Preparer's name MELINDA L. HECK	Preparer's signature MELINDA L. HECK	Date 05/13/26	Check if self-employed ☐ PTIN P01392306
	Firm's name DEMING MALONE LIVESAY & OSTROFF PSC	Firm's EIN 61-1064249		
	Firm's address 9300 SHELBYVILLE ROAD SUITE 1100 LOUISVILLE, KY 40222-5187			Phone no. (502) 426-9660
May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No				

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

THE MISSION OF THE LOUISVILLE NATURE CENTER IS TO BE A CATALYST FOR CONSERVATION THROUGH ENVIRONMENTAL EDUCATION AND CONNECTION TO NATURE FOR EVERY PERSON.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

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

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

4a (Code:) (Expenses \$ **177,997.** including grants of \$) (Revenue \$ **110,757.**)
SWALLOWTAIL FOREST SCHOOL: HALF DAY NATURE-BASED PRESCHOOL PROGRAM, SERVING 3-5 YEAR OLDS. PROGRAM FOLLOWS A SCHOOL YEAR CALENDAR.

4b (Code:) (Expenses \$ **177,997.** including grants of \$) (Revenue \$ **95,599.**)
NATURE DAY CAMPS: DURING SUMMER AND SCHOOL BREAKS. KIDS AGES 4-10 ATTEND FOR 7 HR DAYS, AND EXPERIENCE FUN AND EDUCATIONAL ACTIVITIES.

4c (Code:) (Expenses \$ **44,499.** including grants of \$) (Revenue \$ **24,954.**)
SCHOOL FIELD TRIPS: DAY LONG PROGRAMS FOR STUDENTS AGE PREK-COLLEGE. TRIPS FOLLOW VARIOUS NATURE RELATED THEMES AND TAKE PART IN OUR FOREST, GARDENS, MEADOW, ETC. FOLLOWS THE SCHOOL YEAR CALENDAR.

4d Other program services (Describe on Schedule O.)(Expenses \$ **44,499.** including grants of \$) (Revenue \$ **41,500.**)**4e** Total program service expenses **444,992.**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	6	
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 23		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
	8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
	9a 9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
	13b		
c	Enter the amount of reserves on hand		
	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		
	17		

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

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

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

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	20			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent		17		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

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

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

Section C. Disclosure

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - 502-458-1328
3745 ILLINOIS AVENUE, LOUISVILLE, KY 40213

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) REBECCA MINNICK EXECUTIVE DIRECTOR	40.00			X				68,986.	0.	8,145.
(2) RICK ADAMS DIRECTOR	1.00	X						0.	0.	0.
(3) BEN CARTER DIRECTOR	1.00	X						0.	0.	0.
(4) RUSSELL COTTON DIRECTOR	1.00	X						0.	0.	0.
(5) AARON DALEY PRESIDENT	1.00	X		X				0.	0.	0.
(6) MELISSA FRANCISCO DIRECTOR	1.00	X						0.	0.	0.
(7) PETE GLAUBER DIRECTOR	1.00	X						0.	0.	0.
(8) LIZ GULICK DIRECTOR	1.00	X						0.	0.	0.
(9) RON JOLLY DIRECTOR	1.00	X						0.	0.	0.
(10) MARIA KOETTER DIRECTOR	1.00	X						0.	0.	0.
(11) MARY LOWERY TREASURER	1.00	X		X				0.	0.	0.
(12) TONY MARCONI DIRECTOR	1.00	X						0.	0.	0.
(13) LACEY MCNARY SECRETARY	1.00	X		X				0.	0.	0.
(14) JOSIE RAYMOND DIRECTOR	1.00	X						0.	0.	0.
(15) MEGAN RESCH DIRECTOR	1.00	X						0.	0.	0.
(16) CHRIS STAPLES DIRECTOR	1.00	X						0.	0.	0.
(17) WESLEY SYDNOR VICE PRESIDENT	1.00	X		X				0.	0.	0.

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 line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) HEATHER TURNER DIRECTOR	1.00	X						0.	0.	0.
(19) JOE CHILES EMERITUS DIRECTOR	0.00	X						0.	0.	0.
(20) PHYLLIS FITZGERALD EMERITUS DIRECTOR	1.00	X						0.	0.	0.
(21) SARAH FLARSHEIM EX OFFICIO	1.00	X						0.	0.	0.
1b Subtotal								68,986.	0.	8,145.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								68,986.	0.	8,145.

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

0

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4		X
5		X

4 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? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

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
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0	

Form 990 (2025)

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	20,154.				
	c Fundraising events	1c	24,008.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	159,724.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			203,886.			
	Program Service Revenue	2 a <u>PRESCHOOL</u>	Business Code	624410	110,757.	110,757.	
b <u>CAMPS</u>			712190	95,599.	95,599.		
c <u>EDUCATIONAL PROGRAMS</u>			712190	34,172.	34,172.		
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f				240,528.			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)			4,670.		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6 a Gross rents	6a	27,744.				
	b Less: rental expenses	6b	0.				
	c Rental income or (loss)	6c	27,744.				
	d Net rental income or (loss)			27,744.	27,744.		
	7 a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other			
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 24,008. of contributions reported on line 1c). See Part IV, line 18	8a	4,600.				
	b Less: direct expenses	8b	12,278.				
	c Net income or (loss) from fundraising events			-7,678.			-7,678.
	9 a Gross income from gaming activities. See Part IV, line 19	9a	9,535.				
	b Less: direct expenses	9b	9,165.				
c Net income or (loss) from gaming activities			370.			370.	
10 a Gross sales of inventory, less returns and allowances	10a	4,436.					
b Less: cost of goods sold	10b	635.					
c Net income or (loss) from sales of inventory			3,801.	3,801.			
Miscellaneous Revenue	11 a <u>PROCESSING FEES</u>	Business Code	900099	737.	737.		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			737.			
	12 Total revenue. See instructions			474,058.	272,810.	0.	-2,638.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	77,131.	61,799.	11,477.	3,855.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	335,306.	261,465.	55,346.	18,495.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	35,228.	34,623.	390.	215.
10 Payroll taxes	33,817.	27,006.	5,105.	1,706.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,600.		1,600.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	4,300.		3,756.	544.
12 Advertising and promotion	7,905.	527.		7,378.
13 Office expenses	22,643.	6,618.	12,196.	3,829.
14 Information technology				
15 Royalties				
16 Occupancy	8,987.	2,573.	6,414.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	515.	332.	92.	91.
19 Conferences, conventions, and meetings	160.		160.	
20 Interest	713.		713.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	18,807.	18,807.		
23 Insurance	9,142.	9,142.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>CONTRACT LABOR</u>	16,637.	4,687.	11,950.	
b <u>HORTICULTURAL SUPPLIES</u>	10,477.	10,477.		
c <u>EDUCATION SUPPLIES</u>	5,599.	5,599.		
d <u>MISCELLANEOUS</u>	2,520.	1,337.	1,183.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	591,487.	444,992.	110,382.	36,113.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	99,346.	1	86,366.
	2 Savings and temporary cash investments	102,536.	2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 642,311.		
	b Less: accumulated depreciation	10b 344,873.	308,235.	10c 297,438.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	510,117.	16	383,804.	
Liabilities	17 Accounts payable and accrued expenses	20,616.	17	11,732.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	20,616.	26	11,732.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	459,501.	27	356,072.
	28 Net assets with donor restrictions	30,000.	28	16,000.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	489,501.	32	372,072.
33 Total liabilities and net assets/fund balances	510,117.	33	383,804.	

Form 990 (2025)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	474,058.
2	Total expenses (must equal Part IX, column (A), line 25)	2	591,487.
3	Revenue less expenses. Subtract line 2 from line 1	3	-117,429.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	489,501.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	372,072.

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2025)

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.**

OMB No. 1545-0047

2025

Open to Public Inspection

61-6036081

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

Schedule A (Form 990) 2025 Created 4/11/25

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	161,632.	186,338.	154,366.	174,015.	203,886.	880,237.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	161,632.	186,338.	154,366.	174,015.	203,886.	880,237.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						880,237.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	161,632.	186,338.	154,366.	174,015.	203,886.	880,237.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	440.	687.	32,451.	44,441.	32,414.	110,433.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					737.	737.
11 Total support. Add lines 7 through 10						991,407.
12 Gross receipts from related activities, etc. (see instructions)					12	1,095,128.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f))	14	88.79 %
15 Public support percentage from 2024 Schedule A, Part II, line 14	15	92.16 %
16a 33 1/3% support test - 2025. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☒	
b 33 1/3% support test - 2024. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐	
17a 10% -facts-and-circumstances test - 2025. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐	
b 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	☐	

Schedule A (Form 990) 2025

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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2025 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2024 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2025. 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 - 2024. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

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

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

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2a		
2b		

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

- a Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? If "Yes," provide details in **Part VI**.
- b Did the organization direct the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.
- c Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.

	Yes	No
3a		
3b		
3c		

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

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

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

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

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

Schedule A (Form 990) 2025

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Total annual distributions. Add lines 1 through 5.	6
7	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	7
8	Distributable amount for 2025 from Section C, line 6	8
9	Line 7 amount divided by line 8 amount	9

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: \$			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2026. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021			
b Excess from 2022			
c Excess from 2023			
d Excess from 2024			
e Excess from 2025			

Schedule A (Form 990) 2025

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization

Employer identification number

LOUISVILLE NATURE CENTER INC.

61-6036081

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

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

Schedule B (Form 990) (Rev. 12-2024)

Name of organization	Employer identification number
LOUISVILLE NATURE CENTER INC.	61-6036081

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>48,050.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>6,500.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>10,100.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
LOUISVILLE NATURE CENTER INC.	61-6036081

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization	Employer identification number
LOUISVILLE NATURE CENTER INC.	61-6036081

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

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

LOUISVILLE NATURE CENTER INC.

Employer identification number

61-6036081

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X \$

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 532051 04-01-25

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

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

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 in Part XIII ☐

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

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

b Permanent endowment _____ %

c Term endowment _____ %

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

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

(i) Unrelated organizations? _____

(ii) Related organizations? _____

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		579,173.	324,085.	255,088.
c Leasehold improvements		22,860.	20,788.	2,072.
d Equipment				
e Other		40,278.		40,278.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				297,438.

Schedule D (Form 990) (Rev. 12-2024)

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

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

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.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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

Schedule D (Form 990) (Rev. 12-2024)

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

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

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

Name of the organization

LOUISVILLE NATURE CENTER INC.

Employer identification number

61-6036081

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

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

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

Schedule G (Form 990) (Rev. 12-2024)

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 (add col. (a) through col. (c))
		GALA (event type)	PAWPAW FEST (event type)	NONE (total number)	
Revenue	1 Gross receipts	23,328.	5,280.		28,608.
	2 Less: Contributions	18,728.	5,280.		24,008.
	3 Gross income (line 1 minus line 2)	4,600.			4,600.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	2,933.			2,933.
	7 Food and beverages	5,453.			5,453.
	8 Entertainment	800.	720.		1,520.
	9 Other direct expenses	1,612.	760.		2,372.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				12,278.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-7,678.

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	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

Name _____

Address _____

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

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

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

Name _____

Address _____

- 16 Gaming manager information:**

Name _____

Gaming manager compensation \$

Description of services provided	Quantity	Unit price	Total price
1. General services			
2. Special services			
3. Other services			
4. Total			

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17 Mandatory distributions:**

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

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

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

Part IV Supplemental Information *(continued)*

Lined area for supplemental information.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

LOUISVILLE NATURE CENTER INC.

Employer identification number

61-6036081

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ENVIRONMENTAL EDUCATION AND CONNECTION TO NATURE FOR EVERY PERSON.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER SERVICES INCLUDE OUR VOLUNTEER PROGRAM, FOREST RESTORATION, AND
PUBLIC PROGRAMS SUCH AS GUIDED HIKES, TREE ID, ETC.

EXPENSES \$ 44,499. INCLUDING GRANTS OF \$ 0. REVENUE \$ 41,500.

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

EXECUTIVE DIRECTOR REVIEWS THE 990 AND MAKES AVAILABLE TO THE BOARD A
REDACTED COPY FOR COMMENT AND QUESTION PRIOR TO ITS FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS WITH CONFLICTS OF INTEREST ARE REQUIRED TO DISCLOSE SUCH
CONFLICT TO THE BOARD ARE MUST RECUSE THEMSELVES FROM DISCUSSION VOTING ON
THE ISSUE GIVING RISE TO THE CONFLICT.

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

BOARD OF DIRECTORS CONDUCTS ANNUAL REVIEW OF EXECUTIVE DIRECTOR, LOOKS AT
SALARIES FOR COMPARABLE ORGANIZATIONS AND YEARS OF SERVICE, AND VOTES ON
EXECUTIVE DIRECTOR SALARY.

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

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS
MAY BE MADE AVAILABLE BY REQUEST.

AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
LOUISVILLE NATURE CENTER, INC.

ARTICLE I

Name

The name of the corporation is Louisville Nature Center, Inc. (the "Corporation").

ARTICLE II

Capital Stock

Any provision of these Articles of Incorporation to the contrary notwithstanding, the Corporation shall not have capital stock or shareholders and shall not have any purpose or object, nor have or exercise any power, nor engage in any activity, which in any way contravenes, or is in conflict with, the other provisions of Article III of these Articles of Incorporation.

ARTICLE III

Purposes and Powers

The objects and purposes of the Corporation, and the powers it shall have and may exercise are as follows:

(a) As general and controlling purposes, to conduct and carry on its work, not for profit, but exclusively for charitable, scientific, literary, or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws (the "Code"), in such manner (i) that no part of its income or property shall inure to the private benefit of any donor, director or individual having a personal or private interest in the activities of the Corporation, except as reasonable compensation for services actually rendered, (ii) that it shall not directly or indirectly participate in or intervene in any political campaign on behalf of any candidate for public office, and (iii) that no substantial part of its activities shall be carrying on propaganda or otherwise attempting to influence legislation.

(b) As particular purposes in furtherance of, consistent with, and subject to, the general purposes set forth in Section (1)(a) of this Article III:

(i) to establish and maintain a nature preserve and nature center for environmental education and to engage in activities incidental thereto with the objective of stimulating interest and knowledge concerning the preservation of our environment and natural areas; and

(ii) to organize, promote, foster, assist (whether financially or otherwise), and conduct charitable, scientific, literary and educational enterprises, activities and institutions.

(c) In furtherance of, and at all times subject to, the aforesaid purposes, enterprises, activities, and projects the Corporation shall have the authority and power to engage in any lawful act or activity for which corporations may be organized under the Kentucky Non-Profit Corporation Act, and to exercise any and all powers that corporations may now or hereafter exercise under the Kentucky Non-Profit Corporation Act.

ARTICLE IV

Voluntary Dissolution

If, at any time, the Corporation voluntarily dissolves, the assets of the Corporation shall be applied and distributed as follows:

(a) All liabilities and obligations of the Corporation shall be paid and discharged, or adequate provisions shall be made therefor;

(b) Assets held by the Corporation upon condition requiring return, transfer, or conveyance, which condition occurs by reason of the dissolution, shall be returned, transferred, or conveyed in accordance with such requirements;

(c) Assets that have been received and are held by the Corporation subject to limitations permitting their use only for charitable, scientific, literary, educational, and/or similar purposes, and that are not held upon a condition requiring return, transfer, or conveyance by reason of dissolution, shall be transferred or conveyed to one or more corporations, societies, or organizations, organized under the laws of any state, that are exempt under section 501(c)-(3) of the Code, or to the Federal government, or to a state or local government, for a public purpose, pursuant to a plan of distribution adopted as provided by law;

(d) Other assets, if any, shall be transferred or conveyed to one or more corporations, societies, or organizations, organized under the laws of any State, that are exempt under section 501(c)(3) of the Code, or to the Federal government, or to a State or local government, for a public purpose, pursuant to a plan of distribution adopted as provided by law; and

(e) Any assets not disposed of pursuant to the provisions of this Article IV shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located to such organizations as the court shall determine, which are organized and operated exclusively for charitable purposes and are exempt under section 501(c)(3) of the Code.

ARTICLE V

Members

The Corporation shall have such members and classes of membership as shall be provided in the By-Laws. The members shall have no right to vote on any matter concerning the Corporation, the Trustees possessing the sole voting power. Members, as such, shall have no claim on the assets, income or property of the Corporation, currently or upon dissolution.

ARTICLE VI

Board of Trustees

(1) (a) The affairs of the Corporation shall be conducted by a Board of Trustees and by such committees and officers as shall be provided in the By-Laws.

(b) The Board of Trustees shall consist of not less than three persons, the precise number of whom shall be designated by the By-Laws. The nomination and election of Trustees shall be as provided in the By-Laws and shall take place at the annual meeting of the Board of Trustees, or as otherwise provided in the By-Laws.

(c) The term of office of each trustee shall be as provided by the Corporation's By-Laws. Each Trustee so elected shall hold office for said term and until his or her respective successor shall have been duly elected and shall have accepted office.

(d) Trustees may be removed from office during their term of office as provided in the By-Laws.

(2) The annual meetings of the Corporation's Board of Trustees shall be held at such time and place as may be fixed by the Corporation's By-Laws.

(3) The duties and powers of the Board of Trustees, committees and officers of the Corporation shall, except as otherwise specifically provided herein or in the By-Laws, be such as are usually incident to similar Boards of Directors or Trustees, similar committees and similar officers, and in addition, shall be such as may be conferred upon said Board of Trustees, upon such committees, or upon such officers by law, or by amendment to the Articles of Incorporation or By-Laws, or by appropriate corporate resolution.

ARTICLE VII

Registered Office; Registered Agent

Until otherwise changed, the registered office of the Corporation shall be at 4834 Brownsboro Center, Louisville, Kentucky 40207, and the name and address of its registered agent at such address shall be Bruce Hutcherson.

ARTICLE VIII

Principal Office

The address of the principal office of the Corporation is Louisville Nature Center, Inc., P.O. Box 7414, Louisville, Kentucky 40257-0414.

ARTICLE IX

Amendment of Articles and By-Laws

(1) The Corporation's Articles of Incorporation may be amended in the manner provided by law.

(2) The Board of Trustees shall adopt By-Laws for the Corporation and may change or revise such By-Laws at any time and from time to time.

ARTICLE X

Private Property

The private property of the members, offices and Trustees shall not be subject to any of the Corporation's debts and liabilities.

ARTICLE XI

Indemnification and Insurance

To the fullest extent permitted by, and in accordance with the provisions of the Kentucky Revised Statutes Chapter 273, the Corporation shall indemnify each Trustee or officer of the Corporation against reasonable expenses (including reasonable attorneys' fees), judgments, taxes, penalties, fines (including an excise tax assessed with respect to an employee benefit plan) and amounts paid in settlement (collectively "Liability"), incurred by such person in connection with defending any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative, and whether formal or informal) to which such person is, or is threatened to be made, a party because such person is or was a Trustee or officer of the Corporation, or is or was serving at the request of the Corporation as a Trustee, officer, partner, employee or agent of another domestic or foreign corporation, partnership, joint venture, trust or other enterprise, including service with respect to employee benefit plans. A Trustee or officer shall be considered to be serving an employee benefit plan at the Corporation's request if such person's duties to the Corporation also impose duties on or otherwise involve services by such person to the plan or to participants in or beneficiaries of the plan. To the fullest extent authorized or permitted by, and in accordance with the provisions of, the Act, the Corporation shall pay or reimburse reasonable expenses (including reasonable attorneys' fees) incurred by a Trustee or officer who is a party to a proceeding in advance of final disposition of such proceeding.

The indemnification against Liability and advancement of expenses provided by, or granted pursuant to, this Article XI shall not be deemed exclusive of any other rights to which those seeking indemnification or advancement may be entitled under any bylaw, agreement, action of disinterested Trustees, or otherwise, both as to action in their official capacity and as to action in another capacity while holding such office of the Corporation, shall continue as to a person who has ceased to be a Trustee or officer of the Corporation, and shall inure to the benefit of the heirs, executors and administrators of such a person.

The Corporation may purchase and maintain insurance on behalf of any person who is or was a Trustee or officer of the Corporation, or is or was serving at the request of the Corporation as a Trustee, officer, member, partner, employee or agent of another domestic or foreign corporation, part-

nership, joint venture, trust or other enterprise, against any liability asserted against such person and incurred by such person in such capacity or arising out of such person's status as such, whether or not the Corporation would have the power or be obligated to indemnify such person against such liability under the provisions of this Article XI or of the Kentucky Revised Statutes Chapter 273 (or corresponding provisions of any subsequent state laws).

Any repeal or modification of this Article XI by the Board of Trustees shall not adversely affect any right or protection of a Trustee or officer of the Corporation under this Article XI with respect to any act or omission occurring prior to the time of such repeal or modification.

ARTICLE XII

Limitation of Trustee Liability

Except as otherwise provided by applicable law, no trustee of the Corporation shall be personally liable to the corporation for monetary damages for breach of his duties as a trustee, provided that this provision shall not eliminate or limit the liability of a trustee for the following: (i) for any transaction in which the trustee's personal financial interest is in conflict with the financial interests of the Corporation; (ii) for acts or omissions not in good faith or which involve intentional misconduct or are known to the trustee to be a violation of law; or (iii) for any transaction from which the trustee derived an improper personal benefit. This Article XIII shall continue to be applicable with respect to any such breach of duty by a trustee, as a trustee, notwithstanding that such trustee thereafter ceases to be trustee, and shall inure to the personal benefit of his heirs, executors and administrators.

Dated: March 3, 1992

1200ED BY Griffith
AND REMOVED
1992 MAR -6 PM 3:26
PAID \$ 13.00
RECEIVED
Dr. K. H. C.

126937

11.

AMENDED AND RESTATED
BY-LAWS
OF
LOUISVILLE NATURE CENTER, INC.

ARTICLE 1

MEMBERS

1.1 Non-Voting. There shall be one class of members of the Louisville Nature Center, Inc. (the "Association") with the designations set forth below, which may be changed by the Board of Trustees (as hereinafter defined) from time to time. Members shall have no voting rights or privileges as such, but may be entitled to such other rights, benefits or privileges as the Board or the Association may from time to time provide. Members shall be those persons who are current in their membership dues or contributions or who are life members, as evidenced by a list kept by the Association. Trustees, officers and employees shall be members of the Association during their period of service without regard to dues.

1.2 Designations. There shall be such designations and categories of membership, including, but not limited to yearly and life memberships, as the Trustees shall by resolution establish. The Trustees may, in their discretion, delegate by resolution to any officer the authority to establish membership designations.

ARTICLE 2

PRINCIPAL OFFICE

2.1 The principal office of the Association shall be Louisville Nature Center, Inc., P.O. Box 7414, Louisville, Kentucky, 40257-0414, but the location of such office may be, from time to time, otherwise designated and changed by the Board of Trustees.

ARTICLE 3

NO CAPITAL STOCK

3.1 The Association shall have no capital stock or stockholders, and its business and affairs shall not be conducted for private pecuniary gain or profit, nor shall any of its gain, profit or property inure to any officer, a member or trustee thereof.

ARTICLE 4

BOARD OF TRUSTEES

4.1 Powers. The property and affairs of the Association shall be managed by a Board of Trustees (the "Board"). The members of the Board shall be selected as set forth in Section 4.3, and shall be referred to herein and in all documents and business of the Association as the "Trustees."

4.2 Generally.

a. Composition of Board. The number of Trustees shall be not less than 12 nor more than 21 and shall be fixed in Section 4.2.b, subject to change by amendment of these By-Laws.

b. Number of Trustees There shall be 15 Trustees.

4.3 Designation and Selection of Trustees. The Trustees shall be selected as follows:

a. In General. All but one of the seats on the Board shall be divided into 3 classes as nearly equal in number as possible, designating such classes as the first class, the second class and the third class. Trustees of these classes shall be elected as prescribed in Section 4.4.

b. Trustee Representing the Advisory Committee. In addition to the designation of Trustees as described above, and their election as prescribed in Section 4.3.a, the Board shall elect one person as Trustee who shall be nominated in writing by the Advisory Committee (as hereinafter defined). The Board may, in its sole discretion, waive the requirement of a designation in writing. Further, should the Board in its discretion and in good faith be unable to determine to its satisfaction the nominee properly designated by the Advisory Committee, the Board may either fill the vacancy with its own nominee or leave the seat vacant until such time as it can satisfactorily determine the nominee of the Advisory Committee.

The Trustees of each class and the Trustee representing the Advisory Committee shall all have the same powers, rights and obligations as Trustees of the Association, and shall differ only in their manner of appointment or election, and in their respective terms of office as provided in Sections 4.2.b and 4.3.

4.4 Terms of Office and Election.

a. **In General.** Once elected and designated in accordance with 4.3, Trustees of the first class shall hold office for an initial term expiring at the first annual meeting of the Board following adoption of these By-Laws, Trustees of the second class shall hold office for an initial term expiring at the second succeeding annual meeting of the Board following adoption of these By-Laws and Trustees of the third class shall hold office for an initial term expiring at the third annual meeting of the Board following adoption of these By-Laws. Thereafter, each Trustee (i) shall be elected by a plurality vote of the Trustees of the classes not then up for election and the Trustee representing the Advisory Council, all voting together as one voting group, and (ii) shall hold office until the third annual meeting of the Board following his election and until his successor shall have been selected and shall have assumed office, or until his death, resignation or removal, whichever shall first occur. Nominations at such elections may be made from the floor. All Trustees shall each have the same powers, rights and obligations, and shall differ only in the time at which their respective terms of office shall expire.

b. **Term For Trustee Representing the Advisory Council.** The Trustee representing the Advisory Committee shall generally hold office until the annual meeting of the Board following his election, and until his successor has been selected assumed office. However, the Advisory Committee may, in its discretion, at any properly called regular or special meeting, designate and nominate a successor for election by the Board as prescribed in Section 4.3.b.

4.5 Honorary and Emeritus Trustees. The Board may elect, by a majority vote, one or more Honorary or Emeritus Trustees of the Association. Each Honorary or Emeritus Trustee shall hold office until his death or resignation. An Honorary or Emeritus Trustee shall be entitled to notice of and attendance at all meetings, but shall not be (i) counted in determining a quorum; (ii) entitled to vote on any matter submitted to the Board for a vote; or (iii) considered a Trustee for any other purpose.

4.6 Resignations. Any Trustee may resign at any time by delivering written notice to the Association. The resignation shall take effect at the time specified in the notice. Unless required by the terms of the notice, acceptance shall not be necessary to make the resignation effective. Failure of any Trustee to attend three consecutive meetings of the Board shall, in the discretion of, and upon action by, the Board, operate as a resignation.

4.7 Removals. Any Trustee may be removed by the Board with or without cause, by a two-thirds vote of the entire Board, at any properly called regular or special meeting.

4.8 Vacancies. Vacancies through the death, resignation, disqualification, disability, removal or through any other cause, including by reason of an increase in the number of Trustees, shall be filled as follows:

a. Trustee Representing the Advisory Committee. Shall be filled in accordance with the procedures prescribed by Section 4.3.b.

b. Other Trustees. Shall be filled by a majority vote of the remaining Trustees, including the Trustee representing the Advisory Committee, voting together as a single voting group, at any time as such Trustees shall deem appropriate. A Trustee elected pursuant to this Section 4.6 shall hold office for a term expiring at the next annual meeting of the Board following his election at which Trustees of that class are otherwise scheduled to be elected and until his successor shall have been elected or appointed and shall have assumed office, or until his death, resignation or removal, whichever is sooner.

ARTICLE 5

MEETINGS OF TRUSTEES

5.1 Annual Meeting. The annual meeting of the Board shall be held in May at such time, place and on such date as the Board may designate. At this meeting the Board normally elects Trustees and officers and the Treasurer shall report on the financial conditions of the Association during the preceding fiscal year.

5.2 Regular and Special Meetings. The Board shall hold regular meetings at times fixed by the Board. The President may call, and upon written demand signed by not less than 4 members of the entire Board shall call, special meetings of the Board. The business transacted at special meetings shall be confined to the subjects stated in the notice and matters germane thereto, unless notice is waived in accordance with Section 5.5.

5.3 Place of Meetings. Meetings shall be held at a place within or without the City of Louisville fixed by the Board or designated in the notices of meeting or waivers of notice of meeting.

5.4 Notice of Meetings. Prior written notice of regular meetings or the annual meeting need not be given so long as a regular location and time for such meetings has been previously adopted. Notice of a special meeting shall state (a) the place, date, and hour of the meeting; (b) the purpose or purposes for which the meeting is called; and (c) that it is being issued by or at the direction of the persons calling the meeting. Notice of special meetings or of changes in the time or place for holding or reconvening of a regular meeting shall be given, if by telephone, not less than 24 hours before the meeting or, if by first class mail, not less than 5 days before the meeting. The notice shall be served upon or mailed to each Trustee at his address appearing in the records of the Association maintained by the Secretary.

5.5 Waiver; Lack of Protest. Notice of a meeting need not be given to a Trustee who submits a signed waiver of notice, before or after the meeting, or who attends a meeting without protesting before the meeting or at its commencement the lack of notice.

5.6 Quorum. A quorum at a meeting of the Board shall be at least one-third of the number of Trustees as fixed by these By-Laws, excluding Emeritus and Honorary Trustees. Vacancies of Trustees may be filled as provided in Section 4.8 by less than a quorum of the Board.

5.7 Required Vote. Except as otherwise required by the Kentucky Non-Profit Corporations Act, action of the Board shall be by majority vote of the Trustees present at the time of the vote, except that the election of Trustees shall be by a plurality of the votes cast. Each Trustee shall have one vote.

5.8 Action Without a Meeting. Any action required or permitted to be taken by the Board or any committee thereof may be taken without a meeting if all the members of the Board or the committee consent in writing to the adoption of a resolution authorizing the action and the consent is filed with the minutes of the proceedings of the Board or committee; provided, that a failure to file such consent shall not affect the validity of the action taken.

5.9 Electronic Participation. Any one or more Trustees may participate in a meeting of the Board or a committee thereof by means of a conference telephone or similar communications equipment allowing all persons participating in the meeting to hear each other at the same time. Participation by such means shall constitute presence in person at a meeting.

ARTICLE 6

COMMITTEES

6.1 In General. The Board or the President may, at any time, create such Committees of the Board as it or he deems appropriate and such Committees shall have only the powers delegated to them by the Board or the President, in no event including the powers denied in Section 6.2. Members of Committees shall be appointed by the President, with the consent of the Board and shall serve at the pleasure of the Board.

6.2 Authority of Committees. No Committee shall have authority as to (a) the filling of vacancies in the Board or any committee; (b) the amendment or repeal of the Articles of Incorporation or these By-Laws or the adoption of new By-Laws; (c) the amendment or repeal of any resolution of the Board which by its terms shall not be so amendable or repealable; or (d) any other act the power of which is denied to a committee pursuant to KRS 273.221.

6.3 Procedures For Committees.

a. Meeting Procedure. Unless otherwise provided by resolution of the Board, each committee shall adopt its own rules governing the time and place of holding and the method of calling its meetings and the conduct of its proceedings. In the absence of any resolution or rules, proceedings of committees shall be governed by these By-Laws to the extent practicable.

b. Quorum of Committees; Required Vote. Except as may be permitted by Section 5.8, all action of committees shall be taken at meetings thereof. A quorum at a committee meeting shall be a majority of the members of the committee. Action by the committee shall be by majority vote of committee members present.

6.4 Membership on Committees. In order to encourage involvement of non-Trustees with the Association, there may be appointed to any committees members who are not Trustees.

6.5 Vacancies; Secretary; Minutes. Vacancies in the membership of any Committee shall be filled by action of the entire Board. At each meeting of a committee, a secretary shall be appointed, but failure to appoint a secretary shall not affect the validity of any action taken. Each committee shall keep regular minutes of its proceedings and report them to the Board when required, but failure to keep minutes or to make reports shall not affect the validity of any action taken.

6.6 Advisory Committee.

a. **Generally.** The Board may organize or recognize an Advisory Committee whose members will assist the Association in developing programs, exhibits, and research. The Advisory Committee may hold special events on behalf of the Association to promote public relations, further environmental education or aid in fund-raising. The Advisory Committee will assist the Association in publishing a newsletter, recruiting, volunteering and pricing the benefits and programs it may provide to the public.

b. **Composition and Procedure.** The Advisory Committee shall elect its own members and appoint its own officers. Nominations for membership on the Advisory Committee may be suggested by the Board, the President or the Director of the Association. The Advisory Committee shall adopt its own By-Laws and keep its own records, but the failure to do such shall not affect the validity of any action taken by the Advisory Committee on behalf or in relation to the Association, except as otherwise provided in these By-Laws.

c. **Representative to the Board.** The Advisory Committee shall be accountable to the Board of Trustees through the Trustee elected as its representative to the Board pursuant to Section 4.3.b. The Advisory Committee will report regularly to the Association through this representative or through the Director of the Association.

d. **Finance and Revenue.** The Advisory Committee shall remit revenues from its programs to the Association Treasurer without legal restrictions. However the Advisory Committee reasonably expects that the Association will make such funds available for such purposes as it might reasonably request with approval of the Board. The Association may keep such funds in a separate account and delegate to the Advisory Committee discretion in their disbursement, so long as dual controls are maintained, and such disbursements are consistent with the Association's purpose, including the maintenance of its federal tax exempt status.

ARTICLE 7

OFFICERS

7.1 **Officers; Qualifications.** The officers of the Association shall be elected by the Board, and shall be a President, a Vice President, a Treasurer, a Secretary, a Director and such additional officers as the Board may from time to time elect. Any two or more offices may be held by one person.

7.2 Terms. Each officer shall hold office for one year and until his successor shall have been elected and shall have assumed office, or until his death, resignation or removal, whichever is sooner.

7.3 Resignations. Any officer may resign at any time by delivering written notice to the Association. The resignation shall take effect at the time specified in the notice. Unless required by the terms of the notice, acceptance shall not be necessary to make the resignation effective.

7.4 Removals. Any officer may be removed with or without cause at any time by the Board.

7.5 Vacancies. Any vacancy in any office, however arising, shall be filled by the Board for the unexpired term.

7.6 President. The President shall be principal officer of the Association and shall, in general, perform all duties incident to the office of President, as well as such other duties as may be prescribed by the Board from time to time. The President shall serve as chairman of the Board and shall preside at all meetings of the Board. The President may appoint board committee chairmen and members and create committees in accordance with Section 6.1. The President shall have authority to co-sign all checks, notes, contracts and other instruments.

7.7. Vice President. The Vice President shall assume such duties as may be assigned by the President or the Board. The Vice President shall serve as vice-chairman of the Board and in the absence of the President, preside at all Board meetings. The Vice President shall have the authority to co-sign all checks, note, contracts and other instruments.

7.8 Treasurer. The Treasurer shall receive and disburse all funds of the Association under the direction of the Board and shall deposit all funds in the name of the Association and all securities in such depository or depositories as the Board may from time to time designate or approve. The Treasurer shall maintain custody of and preserve all records and documents relating to the property of the Association and keep proper books of accounts which shall be open at all times to inspection by the Board. At any meeting, the Treasurer shall render to the Board upon request a financial report, and at intervals specified by the Board, he or she shall submit to the Board a statement of the financial condition of the Association, certified by independent accountants, consisting of a balance sheet and related statements of income and expenses and of changes in all funds for the fiscal year then ended. The Board may

require the Treasurer to obtain such insurance and in such amount as it shall determine. The Treasurer shall have authority to co-sign all checks, notes, contracts and other instruments. The Treasurer may delegate such of his duties as may be appropriate to any officer, including, but not limited to, the Director. The Treasurer need not be a Trustee.

7.9 Secretary. The Secretary shall cause notices to be issued of all meetings of the Trustees and a record to be made of the proceedings of the same. The Secretary shall also attend to all official correspondence, shall have custody of and preserve the corporate seal and the archives, and shall affix the seal under the direction of the President or the Board. The Secretary shall have authority to co-sign all checks, notes, contracts and other instruments. The Secretary need not be a Trustee.

7.10. Director. The Director shall manage the day-to-day business affairs and operations of the Association, unless otherwise determined by the Board, and shall have such other duties as may be assigned by the President or the Board. The Director shall have the authority to enter into contracts and to sign checks in accordance with written procedures as set forth by the Association's accountants.

7.11 Additional Officers. Additional officers shall have such responsibilities, powers, and duties as the Board may from time to time prescribe.

ARTICLE 8

FINANCE

8.1 Contracts and Debts; Transfers of Securities. Any two of the President, the Vice President, the Treasurer, or any two individuals designated by the Board shall have authority to execute any contract or debt in the name of the Association or execute any form of transfer and assignment customary or necessary to constitute a transfer of stocks, bonds, or other securities standing in the name of or belonging to the Association. Any individual transferring any stocks, bonds, or other securities pursuant to a form of transfer or assignment so executed shall be fully protected and shall be under no duty to inquire whether the Board has taken action in respect thereof.

8.2 Signing of Checks. Pursuant to the provisions of these By-Laws or other written policies and procedures adopted by the Board, the President, the Vice President, and certain officers of the Association may sign, make, and evidence in the name of the Association checks, vouchers,

drafts, warrants, orders for the payment of money or receipts.

8.3 Fiscal Year. The Board of Directors shall have the power to fix, and from time to time change, the fiscal year of the Association by resolution. Unless and until otherwise so provided by the Board, the fiscal year of the Association shall be on a calendar year basis beginning on January 1.

ARTICLE 9

GENERAL PROVISIONS

9.1 Seal. The Board of Trustees may adopt by resolution a corporate seal which shall be circular in form and shall have inscribed thereon the designation "SEAL" and such other information as the Board of Directors may deem advisable.

9.2 Compensation; Interested Trustees and Officers. No Trustee or officer of the Association, other than the Director, shall receive compensation for his services in that capacity. A transaction shall not be voidable by the Association solely because Trustee or an officer is interested, directly or indirectly, in a contract or transaction affecting the Association or he or a member of his family is proposed to be compensated for services actually rendered to the Association if (a) the material facts as to the Trustee's or officer's interest are disclosed in good faith to the Board, and the contract or the transaction is approved or ratified by a majority vote of the Board, the interested Trustee not being counted for the purpose of establishing a quorum and not voting; or (b) the contract or transaction is fair to the Association.

9.3 Construction. Unless the context specifically requires otherwise, any reference in these By-Laws to any gender shall include all other genders, any reference to the singular shall include the plural, and any reference to the plural shall include the singular.

9.4 Severability of Provisions. If any provision of these By-Laws or its application to any person or circumstance is held invalid by a court of competent jurisdiction, the invalidity does not affect other provisions or applications of these By-Laws that can be given effect without the invalid provision or application, and to this end the provisions of these By-Laws are severable.

ARTICLE 10

AMENDMENTS

10.1 These By-Laws may be amended or repealed, in whole or in part, by a majority vote of the Trustees at any meeting of the Board, provided, that notice of the proposed amendment or repeal, together with the text of the principal substantive changes, shall have been given with the notice of the meeting.

The above Amended and Restated By-Laws of the Association were adopted by the Board of Trustees as of March 2, 1992.

Alan Thomas McGrath
President

Title:



Sir Vaesa Services
502-741-3693
9613 Mary Dell Lane
Louisville, KY 40291

Prepared For
Louisville Nature Center
3745 Illinois Ave
Louisville, KY 40213

Estimate Date
11/29/2025

Estimate Number
0000303

Reference
Red Maple Trail -
Boardwalk

Description	Rate	Qty	Line Total
Red Maple Trail - 200ft Boardwalk Scope and Intent Remove and Replace existing bridges	\$0.00	1	\$0.00
Elevate approx 200' of trail in low lying area - approx 8in over existing trail height 6ft long ramp onto and off of elevated trail ends			
Appropriate removal and disposal of existing boardwalk materials			
Install 2 4x4x48' posts at each joist junction - Coat 4x4s in FastenMaster Deck Frame Coating - 16in exposed above common trail grade level - 8' to 12' apart based on ground topography and ground conditions Install 2x8x36" at posts for joist junction Install Joists at 12" on center Install Joist hangers for dual center Joists Affix Joists to 4x4 posts and Joist hanger Apply Joist Decking tape to limit moisture intrusion on horizontal surfaces and 4x4 post ends			
Install Trex deck boards - utilized for walking surface - 6in x 48in - Coated Trim head fasteners - driven just below deck surface - 1/4" spacing between boards to allow dirt and debris to fall thru Elevated bumper on side edges of boardwalk - color matched Trex boards - elevated by Trex blocking Access ramps to be constructed utilizing same materials and methods			
Utilize weather and rot resistant materials - Pressure Treated lumber - Corrosion Resistant fasteners			

- Composite deck boards - Trex

Considerations :

Work site location

- Riparian zone
- Roots, soft soil, water pathways during rain events
- Approx 1/4 mile from paved roadway
- Steep embankment trail access
- No power access
- Flooding and Constant wet conditions
- Unsecured location access
- non fenced boundaries

Materials delivered to worksite from neighboring Condo complex utilizing All-Terrain Vehicle (ATV) and trailer thru woods via LNC approved route.

- Ground Protection mats - as needed for to site delivery

Expected service life of Boardwalk - +25 years

- no direct sun exposure
- elevated walkway to promote air flow
- materials protected from extended direct moisture contact
- composite decking surface

Materials	\$9,033.00	1	\$9,033.00
Ground Contact Pressure Treated 2x8 and 4x4 lumber			
Butyl Joist Deck tape			
- applied to horizontal joist surfaces to limit moisture retention			
FastenMaster Deck Frame Coating			
- applied to in ground portion of 4x4s to limit moisture absorption			

Galvanized Joist hangers

Galvanized coated fasteners

Corrosion resistant composite decking screws

Trex Enhanced Naturals - Composite Deck boards

- Color : Rocky Harbor (or similar)

Prices as of Jan 2026

Materials - Non-Slip expanded metal mesh - 48" x 96"	\$49.00	14	\$686.00
Installed on top of decking to create an anti-slip surface			
Approx 24" x 96" wide for center of walkway			
Entire length of boardwalk			
- secured with truss head screws			

To be cut to size, by supplier, prior to delivery

Prices as of June 2026

Materials Mark up - 20%	\$1,943.00	1	\$1,943.00
Logistics, Procurement, and Delivery			
Supplemental and Additional materials as needed			

Dumpsters	\$450.00	2	\$900.00
2 - 20 cubic yard Dumpsters			

1 - Disposal of removed boardwalk

1- Disposal of off cuts and general construction debris

To be delivered individually and upon request

Site access restoration	\$1,250.00	1	\$1,250.00
Immediately prior to completion of the project, restore disturbed soils and ground cover to pre-construction conditions.			

Return neighboring common areas by:

- Grading of disturbed soils - created by walking paths, wheel ruts, and material delivery
- Apply a layer of local natural soil and compost - as needed
- Distribute native shade grass seed and water
- Cover with hay of moisture control

Return LNC property utilized for materials delivery by:

- Grading of disturbed soils - created by walking paths, wheel ruts, and material delivery
- Returning forest ground liter
- Returning moved fallen branches and logs to obscure delivery path

Labor	\$11,500.00	1	\$11,500.00
Approx 500 working-hours total			

100 hours (two weeks) project completion time frame

1 Foreman

4 Labors - Material, Transport, Installation

Tool Allowance - 5%	\$1,266.00	1	\$1,266.00
Misc Consumable - materials, equipment, fuel, and paints			
Tools Replacement - due to damage or loss			

Subtotal	26,578.00
-----------------	------------------

Tax	0.00
------------	-------------

Estimate Total (USD)	\$26,578.00
-----------------------------	--------------------

Terms

25% due upon scheduled start of project.

25% due upon completion of demolition and / or delivery of majority of materials.

25% due upon 1/2 project completion.

25% due upon completion of project.

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) LOUISVILLE NATURE CENTER, INC.
	2 Business name/disregarded entity name, if different from above. LOUISVILLE NATURE CENTER
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☒ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) _____
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See Instructions ☐
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	5 Address (number, street, and apt. or suite no.). See instructions. 3745 ILLINOIS AVE
	6 City, state, and ZIP code LOUISVILLE KY 40213
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

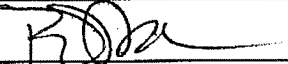
Social security number	
or	
Employer identification number	

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person 

Date **3/16/26**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

From: [Chappell, Jennifer](#)
To: [Reno-Weber, Ben](#); [Raymond, Josie](#)
Cc: [Foster, Betsy](#); [Lyninger, JP](#); [Luckett, Amy](#); [Rezai, Ashkan](#); [Conder, Nicholas](#); [Soforo, Justin](#)
Subject: Re: NDF for Louisville Nature Center
Date: Sunday, May 24, 2026 8:00:16 AM
Attachments: [image.png](#)
[c3037e0e-f112-4c01-98b3-8f8340070bf9](#)
[Outlook-whq3kg2c.png](#)
[Outlook-5d4q5ur1.png](#)
[Outlook-yceuepxg.png](#)

You can count D15 in for \$500.

Jennifer Chappell

Councilwoman, District 15

Louisville Metro Council

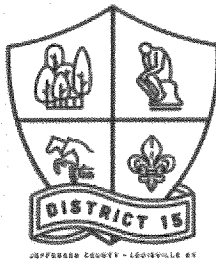
601 West Jefferson Street

Louisville, KY 40202

O: (502) 574-1115

C: (502) 539-9788

jennifer.chappell@louisvilleky.gov



[Visit the D15 Website](#)

[Subscribe to D15 News](#)



From: Reno-Weber, Ben <Ben.Reno-Weber@louisvilleky.gov>

Sent: Friday, May 22, 2026 8:07 AM

To: Raymond, Josie <Josie.Raymond@louisvilleky.gov>

Cc: Chappell, Jennifer <Jennifer.Chappell@louisvilleky.gov>; Foster, Betsy

<Betsy.Foster@louisvilleky.gov>; Lyninger, JP <jp.lyninger@louisvilleky.gov>; Luckett, Amy

<Amy.Luckett@louisvilleky.gov>; Rezai, Ashkan <ashkan.rezai@louisvilleky.gov>; Conder, Nicholas

<nicholas.conder@louisvilleky.gov>; Soforo, Justin <Justin.Soforo@louisvilleky.gov>

Subject: Re: NDF for Louisville Nature Center

in!x

Ben Reno-Weber, MPA, MBA
(he/him/y'all)
Metro Councilperson, District 8

Dad Joke of the Week (punchline below):
On what issues do everyone in the Highlands agree?

For constituent services, click [here](#) or contact Betsy Foster (betsy.foster@louisvilleky.gov),
Office phone: (502) 574-1108

For other issues, e-mail Ben.Reno-Weber@louisvilleky.gov
Advocacy tip: robo-emails are ignored. Every personalized e-mail is read and catalogued.
Sign up for our newsletter [here](#) for event updates, ways to engage, and cool stuff about the district.



Dad joke punchline: *None. ;)*

On Thu, May 21, 2026 at 2:02 PM, Raymond, Josie <Josie.Raymond@louisvilleky.gov> wrote:

Hey conservationists! I'm planning an NDF for the Louisville Nature Center to repair and replace the boardwalks along their trails. The KY Colonels are doing a grant for hopefully the majority of the project. I have committed \$4,000 and I'm hopeful that District 8 next door to Joe Creason park could contribute \$2,000 and my other nature-lovers could do \$500-\$1,000 each.

Lots of great stuff happening there under ED Rebecca Minnick; summer camp is sold out; a second forest school preschool classroom opens this fall; Parks Alliance showed they had 30,000 cell phone pings last year and it's still under the radar.

Please let me and Justin know this month if it's possible at any level — thanks so much for considering.

Josie

--

Councilwoman Josie Raymond

Louisville Metro Council, District 10

Legislative Assistant: Justin Soforo

justin.soforo@louisvilleky.gov

(502) 574-1110

[Click here](#) to sign up for the bi-weekly District 10 newsletter.



From: [Reno-Weber, Ben](#)
To: [Soforo, Justin](#)
Cc: [Foster, Betsy](#); [Raymond, Josie](#)
Subject: RE: NDF for Louisville Nature Center
Date: Monday, July 13, 2026 5:35:01 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[c3037e0e-f112-4c01-98b3-8f8340070bf9](#)

Yup!

Ben Reno-Weber, MPA, MBA
(he/him/y'all)
Metro Councilperson, [District 8](#)

Dad Joke of the Week (punchline below):
On what issues do everyone in the Highlands agree?

For constituent services, click [here](#) or contact Betsy Foster (betsy.foster@louisvilleky.gov),
Office phone: (502) 574-1108

For other issues, e-mail Ben.Reno-Weber@louisvilleky.gov
Advocacy tip: robo-emails are ignored. Every personalized e-mail is read and catalogued.
Sign up for our newsletter [here](#) for event updates, ways to engage, and cool stuff about the district.



Dad joke punchline: *None. ;)*

On Mon, Jul 13, 2026 at 5:11 PM, Soforo, Justin <Justin.Soforo@louisvilleky.gov> wrote:

Good afternoon District 8,

I'm getting confirmations to add to the NDF for the next new business deadline and asking that I could please get confirmation that your office is in for \$2,000.00 for the Louisville

Nature Center, Inc. boardwalk project?

Thank you,



Justin Soforo | Legislative Assistant

Louisville Metro Council District 10 Josie Raymond

601 W. Jefferson Street | Louisville, KY 40202

Office Phone: 502.574.1110

Direct Phone: 502.574.3855

From: Raymond, Josie <Josie.Raymond@louisvilleky.gov>

Sent: Friday, May 22, 2026 11:19 AM

To: Soforo, Justin <Justin.Soforo@louisvilleky.gov>

Subject: Re: NDF for Louisville Nature Center

Super! Will you please get with Rebecca and LNC to prepare this with our \$4,000 and Ben's \$2,000 and make a note to nudge these other councilpeople next week? TY!

--

Councilwoman Josie Raymond

Louisville Metro Council, District 10

Legislative Assistant: Justin Soforo

justin.soforo@louisvilleky.gov

(502) 574-1110

[Click here](#) to sign up for the bi-weekly District 10 newsletter.



From: Reno-Weber, Ben <Ben.Reno-Weber@louisvilleky.gov>
Sent: Friday, May 22, 2026 8:07 AM
To: Raymond, Josie <Josie.Raymond@louisvilleky.gov>
Cc: Chappell, Jennifer <Jennifer.Chappell@louisvilleky.gov>; Foster, Betsy <Betsy.Foster@louisvilleky.gov>; Lyninger, JP <jp.lyninger@louisvilleky.gov>; Luckett, Amy <Amy.Luckett@louisvilleky.gov>; Rezai, Ashkan <ashkan.rezai@louisvilleky.gov>; Conder, Nicholas <nicholas.conder@louisvilleky.gov>; Soforo, Justin <Justin.Soforo@louisvilleky.gov>
Subject: Re: NDF for Louisville Nature Center

in!x

Ben Reno-Weber, MPA, MBA

(he/him/y'all)

Metro Councilperson, District 8

Dad Joke of the Week (punchline below):

On what issues do everyone in the Highlands agree?

For constituent services, click [here](#) or contact Betsy Foster (betsy.foster@louisvilleky.gov),
Office phone: (502) 574-1108

For other issues, e-mail Ben.Reno-Weber@louisvilleky.gov

Advocacy tip: robo-emails are ignored. Every personalized e-mail is read and catalogued.

Sign up for our newsletter [here](#) for event updates, ways to engage, and cool stuff about the district.



Dad joke punchline: *None.* ;)

On Thu, May 21, 2026 at 2:02 PM, Raymond, Josie <Josie.Raymond@louisvilleky.gov> wrote:

Hey conservationists! I'm planning an NDF for the Louisville Nature Center to repair and replace the boardwalks along their trails. The KY Colonels are doing a grant for hopefully the majority of the project. I have committed \$4,000 and I'm hopeful that District 8 next door to Joe Creason park could contribute \$2,000 and my other nature-lovers could do \$500-\$1,000 each.

Lots of great stuff happening there under ED Rebecca Minnick; summer camp is sold out; a second forest school preschool classroom opens this fall; Parks Alliance showed they had 30,000 cell phone pings last year and it's still under the radar.

Please let me and Justin know this month if it's possible at any level — thanks so much for considering.

Josie

--

Councilwoman Josie Raymond

Louisville Metro Council, District 10

Legislative Assistant: Justin Soforo

justin.soforo@louisvilleky.gov

(502) 574-1110

[Click here](#) to sign up for the bi-weekly District 10 newsletter.





Kentucky Secretary of State
Michael G. Adams

WFO
FAST TRACK

LOUISVILLE NATURE CENTER, INC.

- File Amended Annual report
- Change Address or Registered Agent
- File Certificate of Assumed Name (DBA)
- File Dissolution
- Upload a Filing
- File Registered Agent Resignation
- Subscribe to changes made to this entity

Print & Mail – Request Certificates

Business Entity Search
File Annual Report
File LLC
Business Registration Portal
Name Availability Search
Business Forms Library
Prepaid Account Status
Current Representative Search
Founding Representative Search
Registered Agent Search
Validate Certificate of Existence/Authorization

General Information

Organization Number : 0119233
Name : LOUISVILLE NATURE CENTER, INC.
Profit or Non-Profit : N - Non-profit
Company Type : KCO - Kentucky Corporation
Industry : Educational Services
Number of Employees : Small (0-19)
Primary County : Jefferson
Status : A - Active
Standing : G - Good
State : KY
File Date : 8/11/1961
Organization Date : 8/11/1961
Last Annual Report : 1/28/2026
Principal Office : 3745 ILLINOIS AVE.
LOUISVILLE, KY. 40213
Registered Agent : Aaron Daley
3745 ILLINOIS AVENUE
LOUISVILLE, KY. 40213