

Forms 990 / 990-EZ Return Summary

For calendar year 2025, or tax year beginning _____, and ending _____

56-0845050

Asheville Botanical Garden Inc

Net Asset / Fund Balance at Beginning of Year 2,675,333

Revenue

Contributions	662,180
Program service revenue	32,196
Investment income	72,854
Capital gain / loss	-15,607

Fundraising / Gaming:

Gross revenue _____

Direct expenses _____

Net income _____

Other income 102,418

Total revenue

854,041

Expenses

Program services	439,970
Management and general	55,324
Fundraising	76,004

Total expenses

571,298

Excess / (deficit)

282,743

Changes 198,682

Net Asset / Fund Balance at End of Year

3,156,758

Reconciliation of Revenue

Total revenue per financial statements _____

Less:

Unrealized gains 198,682

Donated services _____

Recoveries _____

Other _____

Plus:

Investment expenses _____

Other _____

Total revenue per return 854,041

Reconciliation of Expenses

Total expenses per financial statements _____

Less:

Donated services _____

Prior year adjustments _____

Losses _____

Other _____

Plus:

Investment expenses _____

Other _____

Total expenses per return 571,298

Balance Sheet

	Beginning	Ending	Differences
Assets	2,698,872	3,189,377	
Liabilities	23,539	32,619	
Net assets	2,675,333	3,156,758	481,425

Miscellaneous Information

Amended return _____

Return / extended due date 05/15/26

Failure to file penalty _____

Form **990**

Department of the Treasury
Internal Revenue Service

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: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Asheville Botanical Garden Inc		D Employer identification number 56-0845050
	Doing business as 151 W T Weaver Blvd		E Telephone number 828-252-5190
	Number and street (or P.O. box if mail is not delivered to street address) 151 W T Weaver Blvd		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code Asheville NC 28804		G Gross receipts \$ 966,640
F Name and address of principal officer: Diane Puckett 72 W Fox Chase Rd Asheville NC 28804			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: www.ashevillebotanicalgarden.org			H(c) Group exemption number
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1961	M State of legal domicile: NC

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To promote and showcase the value of diversity of plants native to the Southern Appalachian region by serving as an educational resource and urban destination for nature study and enjoyment.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	5
	6 Total number of volunteers (estimate if necessary)	6	75
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	416,736	662,180
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	20,588	32,196
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	43,062	57,247
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	98,774	102,418
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	579,160	854,041
	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)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	195,143	280,761
	b Total fundraising expenses (Part IX, column (D), line 25)	76,004	0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	229,558	290,537
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	424,701	571,298
19 Revenue less expenses. Subtract line 18 from line 12	154,459	282,743	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	2,698,872	3,189,377
	22 Net assets or fund balances. Subtract line 21 from line 20	23,539	32,619
		2,675,333	3,156,758

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 Bernard Arghiere	Date			
	Type or print name and title Treasurer				
Paid Preparer Use Only	Preparer's name Leah B. Noel, CPA	Preparer's signature Leah B. Noel, CPA	Date 05/04/26	Check <input type="checkbox"/> if self-employed	PTIN P00844232
	Firm's name Leah B. Noel, CPA, PC	Firm's EIN 27-1380715	Firm's address 14 S Pack Sq # 503 Asheville, NC 28801	Phone no. 828-333-4529	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

To promote and showcase the value of diversity of plants native to the Southern Appalachian region by serving as an educational resource and urban destination for nature study and enjoyment.

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 \$ 303,714 including grants of \$) (Revenue \$ 32,196)

Construction and maintenance of a public garden dedicated to the preservation and display of plants and habitats native to the Southern Appalachians for the enjoyment, education and research of the public and scientific community. Improvements to the physical structures and facilities, garden renovations and Helene Recovery were major accomplishments in the garden in 2025. Asheville Botanical Garden is visited by over 60,000 people per year with no admission charge.

4b (Code:) (Expenses \$ 136,256 including grants of \$) (Revenue \$)

Asheville Botanical Garden increased educational classes on native plants, ecology and natural history of the southern Appalachian mountains, offered garden tours for groups, and provided children's activity booklets to teach kids about the natural world.

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

N/A

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

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

4e Total program service expenses 439,970

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

1a	10
1b	0

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	5		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
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)?	4a			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?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
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?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
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?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			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?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
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?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	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.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
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

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b	Enter the number of voting members included on line 1a, above, who are independent		
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?		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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	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?	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?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	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		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?		
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.		
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	
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
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
b	Other officers or key employees of the organization		X
	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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **None**
- 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.

Bernard Arghiere
Asheville

8 Beaver Lake Heights

NC 28804

828-252-5190

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Bernard Arghiere	7.00									
Treasurer	0.00	X		X			0	0	0	
(2) Deborah Breck	7.00									
Secretary	0.00	X		X			0	0	0	
(3) Dr. David Clarke	1.00									
Board Member	0.00	X					0	0	0	
(4) Kristy Ferrin	3.00									
Board Member	0.00	X					0	0	0	
(5) Bill Jones	1.00									
Board Member	0.00	X					0	0	0	
(6) Gary Kauffman	5.00									
Board Member	0.00	X					0	0	0	
(7) Cherie Morris	10.00									
Board Member	0.00	X					0	0	0	
(8) Steve Norman	3.00									
Board Member	0.00	X					0	0	0	
(9) Collin Perry	1.00									
Board Member	0.00	X					0	0	0	
(10) Diane Puckett	20.00									
President	0.00	X		X			0	0	0	
(11) Elaine Smyth	20.00									
Board Member	0.00	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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Matt Sprouse	7.00									
(12) Vice President	0.00	X		X			0	0	0	
(13) Phyllis Stiles	5.00									
(13) Board Member	0.00	X					0	0	0	
(14) Gwen Wisler	3.00									
(14) Board Member	0.00	X					0	0	0	
(15) Suzanne Wodek	1.00									
(15) Board Member	0.00	X					0	0	0	
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a						
	b Membership dues	1b	38,502					
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e	194,158					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	429,520					
	g Noncash contributions included in lines 1a-1f	1g	\$ 1,195					
	h Total. Add lines 1a-1f			662,180				
	Program Service Revenue	2a Education Registrations	Business Code		19,151			19,151
b Weddings				7,175			7,175	
c Meetings				5,870			5,870	
d								
e								
f All other program service revenue								
g Total. Add lines 2a-2f				32,196				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)			72,854			72,854
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a Gross rents	6a	(i) Real	(ii) Personal				
			b Less: rental expenses	6b				
			c Rental inc. or (loss)	6c				
	d Net rental income or (loss)							
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other				
			b Less: cost or other basis and sales exps.	7b	15,607			
			c Gain or (loss)	7c	-15,607			
			d Net gain or (loss)			-15,607	-15,607	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
			b Less: direct expenses	8b				
			c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses			9b					
c Net income or (loss) from gaming activities								
10a Gross sales of inventory, less returns and allowances	10a			192,186				
		b Less: cost of goods sold	10b	96,992				
		c Net income or (loss) from sales of inventory			95,194		95,194	
Miscellaneous Revenue	11a Helene Insurance Proceeds	Business Code		7,224			7,224	
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d			7,224				
12 Total revenue. See instructions			854,041	-15,607	0	207,468		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	238,915	162,975	14,008	61,932
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	23,196	17,561	1,435	4,200
10 Payroll taxes	18,650	12,736	1,089	4,825
11 Fees for services (nonemployees):				
a Management	2,750		2,750	
b Legal	563		563	
c Accounting	10,808		10,808	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	12,253		12,253	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	2,226		2,226	
13 Office expenses	23,788	19,911	3,877	
14 Information technology	10,094		5,047	5,047
15 Royalties				
16 Occupancy	31,375	31,375		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,537	1,269	1,268	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	36,359	36,359		
23 Insurance	11,082	11,082		
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 Garden Programs & Maint	136,256	136,256		
b COGS	10,446	10,446		
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	571,298	439,970	55,324	76,004
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	167,264	1	125,317
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	75,000	4	75,000
	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	31,221	8	31,318
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,350,510		
	b	Less: accumulated depreciation	507,591	10c	842,919
	11	Investments—publicly traded securities	1,478,155	11	1,803,751
	12	Investments—other securities. See Part IV, line 11	276,873	12	307,828
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	1,037	15	3,244
16	Total assets. Add lines 1 through 15 (must equal line 33)	2,698,872	16	3,189,377	
Liabilities	17	Accounts payable and accrued expenses	23,539	17	22,819
	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	9,800
	26	Total liabilities. Add lines 17 through 25	23,539	26	32,619
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	1,521,490	27	1,808,028
	28	Net assets with donor restrictions	1,153,843	28	1,348,730
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	2,675,333	32	3,156,758
33	Total liabilities and net assets/fund balances	2,698,872	33	3,189,377	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	854,041
2	Total expenses (must equal Part IX, column (A), line 25)	2	571,298
3	Revenue less expenses. Subtract line 2 from line 1	3	282,743
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,675,333
5	Net unrealized gains (losses) on investments	5	198,682
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,156,758

Part XII Financial Statements and Reporting

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

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

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2025

**Open to Public
Inspection**

Name of the organization

Asheville Botanical Garden Inc

Employer identification number

56-0845050

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

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.")	933,796	128,296	287,241	416,736	662,180	2,428,249
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	933,796	128,296	287,241	416,736	662,180	2,428,249
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)						247,250
6 Public support. Subtract line 5 from line 4						2,180,999

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	933,796	128,296	287,241	416,736	662,180	2,428,249
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	34,626	32,505	44,437	43,062	72,854	227,484
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.)	7,881	11,068	21,956	20,588	231,606	293,099
11 Total support. Add lines 7 through 10						2,948,832

12 Gross receipts from related activities, etc. (see instructions) 12 2,081

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 73.96 %

15 Public support percentage from 2024 Schedule A, Part II, line 14 15 87.84 %

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

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 <input type="checkbox"/>						

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

Part IV Supporting Organizations *(continued)*

	Yes	No
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?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
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 <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c <input type="checkbox"/> The organization supported a governmental supported organization. <i>Describe in Part VI how you supported a governmental supported organization (see instructions).</i>		
2 Activities Test. <i>Answer lines 2a and 2b below.</i>		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
2b		
3 Parent of Supported Organizations. <i>Answer lines 3a, 3b, and 3c below.</i>		
a Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? <i>If "Yes," provide details in Part VI.</i>		
3a		
b Did the organization direct the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
3b		
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? <i>If "Yes" or "No," provide details in Part VI.</i>		
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).

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.)

Part II, Line 10 - Other Income Detail

Exempt Real Estate Rental - Weddings	\$	27,256
Exempt Real Estate Rental - Meetings	\$	8,887
Education Registration	\$	25,350

**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

Asheville Botanical Garden Inc

56-0845050

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 33¹/₃% 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).

Name of organization

Asheville Botanical Garden Inc

Employer identification number

56-0845050

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	The Community Foundation of WNC Emergency Response Disaster Fund PO Box 1888 Asheville NC 28802	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	The Community Foundation of WNC Trillium Fund PO Box 1888 Asheville NC 28802	\$ 116,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	The Community Foundation of WNC WNC Resolve Fund PO Box 1888 Asheville NC 28802	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Elaine Smyth 12 Jackson Park Lane Asheville NC 28804	\$ 40,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	American Endowment Foundation 5700 Darrow Road Ste 118 Hudson OH 44236	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Trudy Forward 120 Carter Cove Road Asheville NC 28804	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Asheville Botanical Garden Inc

Employer identification number

56-0845050

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	Diane Hagenbuch 127 Ladderback Rdg Waynesville NC 28785	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	Buncombe County TDA 27 College Place Asheville NC 28801	\$ 75,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	State of NC Dept of Public Safety 4201 Mail Service Center Raleigh NC 27699-4201	\$ 119,158	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

Asheville Botanical Garden Inc

Employer identification number

56-0845050

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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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	\$

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 CFWNC Passive Investment Pool	307,828	Market
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))	307,828	

Part VIII Investments – Program Related

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

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SBA Loan	9,800
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	9,800

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

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

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

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

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

Part XIII Supplemental Information

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

Part V, Line 4 - Intended Uses for Endowment Funds

Permanent endowment investments are to be held in perpetuity. The income from permanent and board-designated endowment assets can be used to support the organization's general activities.

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

Asheville Botanical Garden Inc

Employer identification number

56-0845050

Form 990, Part VI, Line 6 - Classes of Members or Stockholders
Membership is open to those who are in agreement with the objectives of the organization and pay annual dues. The organization consists of all categories of members and membership categories are created by the Board of Directors.

Form 990, Part VI, Line 7a - Election of Members and Their Rights
No less than five directors are elected by the membership for a term of three years at the annual meeting of the organization, where the officers of the Board of Directors are also elected for a term of one year or until their successors are elected.

Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members
Proposed amendments to the organization's Bylaws that are approved by a majority of the Board of Directors must be submitted to a vote of the membership.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
The Treasurer reviews the form 990 with the Executive Director and the President reviews and approves the Treasurer to sign it.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
The organization makes its' Bylaws available to the public upon request in a notebook maintained at the front desk. Financial statements and Form 990 are provided upon request and are available on the Garden website. The organization has a finance committee charged with oversight responsibility for the financial reporting process.

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2025

Attachment Sequence No. **179**

Business or activity to which this form relates

Identifying number

Asheville Botanical Garden Inc

Indirect Depreciation

56-0845050

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	2,500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	4,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	35,766

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	593
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
j Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C— Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	
e 50-year			50 yrs.	MM	S/L	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2025)

There are no amounts for Page 3

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	36,359
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b If "Yes," is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions	<input type="checkbox"/> Own	<input type="checkbox"/> Lease <input type="checkbox"/> Charter

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:		%						
27 Property used 50% or less in a qualified business use :		%			S/L-			
		%			S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21						28		
29 Add amounts in column (i), line 26. Enter here and on line 7							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

56-0845050

Federal Asset Report

Form 990, Page 1

Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
40	SEWER LINE REPLACEMENT	1/01/2022	23,144			23,144	39 MMS/L	1,756	593
			<u>23,144</u>			<u>23,144</u>		<u>1,756</u>	<u>593</u>
Other Depreciation:									
4	TOSHIBA OVERHEAD PROJECT Mass Sale: 12/31/2025	8/19/2005	1,287			1,287	7 MO S/L	1,287	0
6	LAWNMOWER	7/29/2008	2,500			2,500	5 MO S/L	2,500	0
7	LAND IMPROVEMENTS	2/17/2003	40,381			40,381	15 MO S/L	40,381	0
8	INITIAL SURVEY OF PARKING	2/17/2003	2,000			2,000	15 MO S/L	2,000	0
9	PARKING LOT	5/29/2005	119,418			119,418	15 MO S/L	119,418	0
10	PLANTS USED IN PARKING LOT	5/29/2005	3,886			3,886	15 MO S/L	3,886	0
11	FINISHING OF PARKING LOT- P	12/14/2006	2,409			2,409	15 MO S/L	2,409	0
13	SOLARIUM ADDITION TO VISITOR CE Sold/Scrapped: 12/31/2025	7/01/1982	6,000			6,000	39 MO S/L	3,495	154
14	BUILDINGS	7/01/1982	232,000			232,000	40 MO S/L	232,000	0
15	NEW ROOF ON HAYES CABIN Mass Sale: 12/31/2025	7/06/2006	13,549			13,549	40 MO S/L	6,267	339
16	GARDEN SHED	12/14/2006	5,319			5,319	40 MO S/L	2,404	133
17	INSTALL SKYLIGHTS IN VISITO	2/22/2007	1,854			1,854	40 MO S/L	826	47
18	BALANCE OF SOLAR TUBES	3/07/2007	2,135			2,135	40 MO S/L	951	53
19	FURNITURE Mass Sale: 12/31/2025	7/16/2003	4,268			4,268	7 MO S/L	4,268	0
20	TABLES & FURN- BUTLER ROOM Mass Sale: 12/31/2025	7/16/2003	1,491			1,491	7 MO S/L	1,491	0
21	DRINKING FOUNTAIN	8/12/2004	232			232	7 MO S/L	232	0
23	REFRIGERATOR	4/21/2005	350			350	7 MO S/L	350	0
24	EQUIPMENT Mass Sale: 12/31/2025	8/01/2003	7,849			7,849	5 MO S/L	7,849	0
28	PLANT MATERIAL FOR WILSON	2/17/2003	5,250			5,250	15 MO S/L	5,250	0
29	Chairs	3/09/2011	3,179			3,179	7 MO S/L	3,179	0
30	Heat Pump	7/31/2011	5,790			5,790	7 MO S/L	5,790	0
31	NEW WALK AND STEPS IN FRO	9/30/2011	8,500			8,500	40 MO S/L	2,904	213
32	Propagation Facility - Greenhouse Mass Sale: 12/31/2025	3/31/2011	10,000			10,000	40 MO S/L	3,438	250
33	WATERLINE	12/14/2006	1,965			1,965	40 MO S/L	888	49
35	Wall Heater Unit in Visitor Center	5/01/2012	1,720			1,720	7 MO S/L	1,720	0
36	Water Heater	12/02/2014	875			875	7 MO S/L	875	0
37	Apartment Heater	2/11/2014	1,883			1,883	7 MO S/L	1,882	0
38	Plumbing	1/21/2014	1,194			1,194	7 MO S/L	1,194	0
41	Kawasaki Mule	3/24/2023	13,864			13,864	5 MO S/L	4,852	2,773
43	Bridge	1/01/2024	426,786			426,786	15 MO S/L	28,452	28,453
44	Garden plant inventory	1/01/2024	7,600			7,600	15 MO S/L	507	506
45	New Greenhouse	1/01/2024	9,682			9,682	39 MO S/L	248	249
46	HVAC Improvements	2/19/2024	9,163			9,163	15 MO S/L	509	611
47	Crayton Trail Stonework	1/31/2024	3,299			3,299	15 MO S/L	202	220
50	Propagation Facility - Site Prep	3/31/2011	12,829			12,829	40 MO S/L	4,410	321
51	Gazebo Rebuild	12/31/2025	21,065			21,065	39 MO S/L	0	0
52	ABG Logo Signage	12/31/2025	1,257			1,257	15 MO S/L	0	0
53	Main Line Plumbing - Emergency Repair	4/11/2025	865			865	15 MO S/L	0	43
54	Main Line Plumbing - Repairs	5/13/2025	1,160			1,160	15 MO S/L	0	52
55	Main Line Plumbing - Gravel	7/08/2025	401			401	15 MO S/L	0	13
56	Main Line Plumbing - Repairs 2	8/04/2025	13,848			13,848	15 MO S/L	0	385
57	Main Line Plumbing - Repairs 3	8/20/2025	201			201	15 MO S/L	0	4
58	Main Line Plumbing - Asphalt Patching	10/31/2025	3,066			3,066	15 MO S/L	0	34
59	New Patio & Pathways	12/31/2025	24,079			24,079	15 MO S/L	0	0
60	Butler Room Reno	12/31/2025	111,048			111,048	15 MO S/L	0	0
61	Outdoor Picnic Tables	12/31/2025	2,825			2,825	7 MO S/L	0	0
62	Visitor Center Tables	12/31/2025	10,110			10,110	7 MO S/L	0	0
63	Butler Room Tables, Chairs, Podiums	12/31/2025	23,939			23,939	15 MO S/L	0	0
64	Butler Room A/V Equipment	12/31/2025	19,847			19,847	5 MO S/L	0	0
65	Pathway Lighting	12/31/2025	14,368			14,368	15 MO S/L	0	0
66	Visitor Center Sidewalk and Stairs	12/31/2025	23,563			23,563	15 MO S/L	0	0
67	Iron Handrails Garden Entrance	12/31/2025	30,170			30,170	15 MO S/L	0	0
68	Plant Community Signs	2/04/2025	600			600	15 MO S/L	0	37
69	Plant Community Signs 2	3/31/2025	6,178			6,178	15 MO S/L	0	309
70	Plant Community Signs Printing	4/07/2025	342			342	15 MO S/L	0	17
71	Plant Community Sign Posts	6/10/2025	1,903			1,903	15 MO S/L	0	74

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
72	Irrigation System Repair	2/28/2025	2,055			2,055	15 MO S/L	0	114
73	Irrigation System Extension	10/16/2025	3,847			3,847	15 MO S/L	0	43
74	Hoop House Rebuild	6/06/2025	877			877	15 MO S/L	0	34
75	Hoop House Rebuild - Nursery Rebuild M	7/07/2025	1,956			1,956	15 MO S/L	0	65
76	Hoop House Rebuild - Nursery Rebuild	8/05/2025	2,705			2,705	15 MO S/L	0	75
77	Hoop House Rebuild - Nursery Rebuild 2	8/25/2025	4,063			4,063	15 MO S/L	0	90
78	Hoop House Rebuild Improvements 2025	12/15/2025	1,157			1,157	15 MO S/L	0	6
80	LIFT Grant Exp. - Grounds (CIP)	12/31/2025	3,220			3,220	0 -- Memo	0	0
81	Bird Garden (CIP)	12/31/2025	40,753			40,753	0 -- Memo	0	0
82	Cabin Renovations (CIP)	12/31/2025	24,779			24,779	0 -- Memo	0	0
83	Sally Wheeler Bench (CIP)	12/31/2025	5,056			5,056	0 -- Memo	0	0
	Total Other Depreciation		<u>1,371,810</u>			<u>1,371,810</u>		<u>498,314</u>	<u>35,766</u>
	Total ACRS and Other Depreciation		<u>1,371,810</u>			<u>1,371,810</u>		<u>498,314</u>	<u>35,766</u>
	Grand Totals		1,394,954			1,394,954		500,070	36,359
	Less: Dispositions and Transfers		44,444			44,444		28,095	743
	Less: Start-up/Org Expense		0			0		0	0
	Less: Domestic R & E Expense		0			0		0	0
	Net Grand Totals		<u>1,350,510</u>			<u>1,350,510</u>		<u>471,975</u>	<u>35,616</u>

NC Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	NC Prior	NC Current	Federal Current	Difference Fed - NC
Prior MACRS:								
40	SEWER LINE REPLACEMENT	1/01/2022	23,144	23,144	1,756	593	593	0
			<u>23,144</u>	<u>23,144</u>	<u>1,756</u>	<u>593</u>	<u>593</u>	<u>0</u>
Other Depreciation:								
4	TOSHIBA OVERHEAD PROJECT Mass Sale: 12/31/2025	8/19/2005	1,287	1,287	1,287	0	0	0
6	LAWNMOWER	7/29/2008	2,500	2,500	2,500	0	0	0
7	LAND IMPROVEMENTS	2/17/2003	40,381	40,381	40,381	0	0	0
8	INITIAL SURVEY OF PARKING	2/17/2003	2,000	2,000	2,000	0	0	0
9	PARKING LOT	5/29/2005	119,418	119,418	119,418	0	0	0
10	PLANTS USED IN PARKING LOT	5/29/2005	3,886	3,886	3,886	0	0	0
11	FINISHING OF PARKING LOT- P	12/14/2006	2,409	2,409	2,409	0	0	0
13	SOLARIUM ADDITION TO VISITOR CE Sold/Scrapped: 12/31/2025	7/01/1982	6,000	6,000	6,000	0	154	154
14	BUILDINGS	7/01/1982	232,000	232,000	232,000	0	0	0
15	NEW ROOF ON HAYES CABIN Mass Sale: 12/31/2025	7/06/2006	13,549	13,549	6,267	338	339	1
16	GARDEN SHED	12/14/2006	5,319	5,319	2,405	133	133	0
17	INSTALL SKYLIGHTS IN VISITO	2/22/2007	1,854	1,854	827	46	47	1
18	BALANCE OF SOLAR TUBES	3/07/2007	2,135	2,135	952	53	53	0
19	FURNITURE Mass Sale: 12/31/2025	7/16/2003	4,268	4,268	4,268	0	0	0
20	TABLES & FURN- BUTLER ROOM Mass Sale: 12/31/2025	7/16/2003	1,491	1,491	1,491	0	0	0
21	DRINKING FOUNTAIN	8/12/2004	232	232	232	0	0	0
23	REFRIGERATOR	4/21/2005	350	350	350	0	0	0
24	EQUIPMENT Mass Sale: 12/31/2025	8/01/2003	7,849	7,849	7,849	0	0	0
28	PLANT MATERIAL FOR WILSON	2/17/2003	5,250	5,250	5,250	0	0	0
29	Chairs	3/09/2011	3,179	3,179	3,179	0	0	0
30	Heat Pump	7/31/2011	5,790	5,790	5,790	0	0	0
31	NEW WALK AND STEPS IN FRO	9/30/2011	8,500	8,500	2,816	212	213	1
32	Propagation Facility - Greenhouse Mass Sale: 12/31/2025	3/31/2011	10,000	10,000	3,438	250	250	0
33	WATERLINE	12/14/2006	1,965	1,965	888	50	49	-1
35	Wall Heater Unit in Visitor Center	5/01/2012	1,720	1,720	1,720	0	0	0
36	Water Heater	12/02/2014	875	875	875	0	0	0
37	Apartment Heater	2/11/2014	1,883	1,883	1,883	0	0	0
38	Plumbing	1/21/2014	1,194	1,194	1,194	0	0	0
41	Kawasaki Mule	3/24/2023	13,864	13,864	4,852	2,773	2,773	0
43	Bridge	1/01/2024	426,786	426,786	28,452	28,453	28,453	0
44	Garden plant inventory	1/01/2024	7,600	7,600	507	506	506	0
45	New Greenhouse	1/01/2024	9,682	9,682	248	249	249	0
46	HVAC Improvements	2/19/2024	9,163	9,163	509	611	611	0
47	Crayton Trail Stonework	1/31/2024	3,299	3,299	202	220	220	0
50	Propagation Facility - Site Prep	3/31/2011	12,829	12,829	4,410	321	321	0
51	Gazebo Rebuild	12/31/2025	21,065	21,065	0	0	0	0
52	ABG Logo Signage	12/31/2025	1,257	1,257	0	0	0	0
53	Main Line Plumbing - Emergency Repair	4/11/2025	865	865	0	43	43	0
54	Main Line Plumbing - Repairs	5/13/2025	1,160	1,160	0	52	52	0
55	Main Line Plumbing - Gravel	7/08/2025	401	401	0	13	13	0
56	Main Line Plumbing - Repairs 2	8/04/2025	13,848	13,848	0	385	385	0
57	Main Line Plumbing - Repairs 3	8/20/2025	201	201	0	4	4	0
58	Main Line Plumbing - Asphalt Patching	10/31/2025	3,066	3,066	0	34	34	0
59	New Patio & Pathways	12/31/2025	24,079	24,079	0	0	0	0
60	Butler Room Reno	12/31/2025	111,048	111,048	0	0	0	0
61	Outdoor Picnic Tables	12/31/2025	2,825	2,825	0	0	0	0
62	Visitor Center Tables	12/31/2025	10,110	10,110	0	0	0	0
63	Butler Room Tables, Chairs, Podiums	12/31/2025	23,939	23,939	0	0	0	0
64	Butler Room A/V Equipment	12/31/2025	19,847	19,847	0	0	0	0
65	Pathway Lighting	12/31/2025	14,368	14,368	0	0	0	0
66	Visitor Center Sidewalk and Stairs	12/31/2025	23,563	23,563	0	0	0	0
67	Iron Handrails Garden Entrance	12/31/2025	30,170	30,170	0	0	0	0
68	Plant Community Signs	2/04/2025	600	600	0	37	37	0
69	Plant Community Signs 2	3/31/2025	6,178	6,178	0	309	309	0
70	Plant Community Signs Printing	4/07/2025	342	342	0	17	17	0
71	Plant Community Sign Posts	6/10/2025	1,903	1,903	0	74	74	0

NC Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	NC Prior	NC Current	Federal Current	Difference Fed - NC
72	Irrigation System Repair	2/28/2025	2,055	2,055	0	114	114	0
73	Irrigation System Extension	10/16/2025	3,847	3,847	0	43	43	0
74	Hoop House Rebuild	6/06/2025	877	877	0	34	34	0
75	Hoop House Rebuild - Nursery Rebuild Ma	7/07/2025	1,956	1,956	0	65	65	0
76	Hoop House Rebuild - Nursery Rebuild	8/05/2025	2,705	2,705	0	75	75	0
77	Hoop House Rebuild - Nursery Rebuild 2	8/25/2025	4,063	4,063	0	90	90	0
78	Hoop House Rebuild Improvements 2025	12/15/2025	1,157	1,157	0	6	6	0
80	LIFT Grant Exp. - Grounds (CIP)	12/31/2025	3,220	3,220	0	0	0	0
81	Bird Garden (CIP)	12/31/2025	40,753	40,753	0	0	0	0
82	Cabin Renovations (CIP)	12/31/2025	24,779	24,779	0	0	0	0
83	Sally Wheeler Bench (CIP)	12/31/2025	5,056	5,056	0	0	0	0
Total Other Depreciation			<u>1,371,810</u>	<u>1,371,810</u>	<u>500,735</u>	<u>35,610</u>	<u>35,766</u>	<u>156</u>
Total ACRS and Other Depreciation			<u>1,371,810</u>	<u>1,371,810</u>	<u>500,735</u>	<u>35,610</u>	<u>35,766</u>	<u>156</u>
Grand Totals			1,394,954	1,394,954	502,491	36,203	36,359	156
Less: Dispositions			44,444	44,444	30,600	588	743	155
Less: Start-up/Org Expense			0	0	0	0	0	0
Less: Domestic R & E Expense			0	0	0	0	0	0
Net Grand Totals			<u>1,350,510</u>	<u>1,350,510</u>	<u>471,891</u>	<u>35,615</u>	<u>35,616</u>	<u>1</u>

56-0845050

AMT Asset Report

Form 990, Page 1

Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
40	SEWER LINE REPLACEMENT	1/01/2022	23,144			23,144	39 MMS/L	1,756	593
			<u>23,144</u>			<u>23,144</u>		<u>1,756</u>	<u>593</u>
Other Depreciation:									
4	TOSHIBA OVERHEAD PROJECT Mass Sale: 12/31/2025	8/19/2005	0			0	0 HY	0	0
6	LAWNMOWER	7/29/2008	0			0	0 HY	0	0
7	LAND IMPROVEMENTS	2/17/2003	0			0	0 HY	0	0
8	INITIAL SURVEY OF PARKING	2/17/2003	0			0	0 HY	0	0
9	PARKING LOT	5/29/2005	0			0	0 HY	0	0
10	PLANTS USED IN PARKING LOT	5/29/2005	0			0	0 HY	0	0
11	FINISHING OF PARKING LOT- P	12/14/2006	0			0	0 HY	0	0
13	SOLARIUM ADDITION TO VISITOR CE Sold/Scrapped: 12/31/2025	7/01/1982	0			0	0 HY	0	0
14	BUILDINGS	7/01/1982	0			0	0 HY	0	0
15	NEW ROOF ON HAYES CABIN Mass Sale: 12/31/2025	7/06/2006	0			0	0 HY	0	0
16	GARDEN SHED	12/14/2006	0			0	0 HY	0	0
17	INSTALL SKYLIGHTS IN VISITO	2/22/2007	0			0	0 HY	0	0
18	BALANCE OF SOLAR TUBES	3/07/2007	0			0	0 HY	0	0
19	FURNITURE Mass Sale: 12/31/2025	7/16/2003	0			0	0 HY	0	0
20	TABLES & FURN- BUTLER ROOM Mass Sale: 12/31/2025	7/16/2003	0			0	0 HY	0	0
21	DRINKING FOUNTAIN	8/12/2004	0			0	0 HY	0	0
23	REFRIGERATOR	4/21/2005	0			0	0 HY	0	0
24	EQUIPMENT Mass Sale: 12/31/2025	8/01/2003	0			0	0 HY	0	0
28	PLANT MATERIAL FOR WILSON	2/17/2003	0			0	0 HY	0	0
29	Chairs	3/09/2011	0			0	0 HY	0	0
30	Heat Pump	7/31/2011	0			0	0 HY	0	0
31	NEW WALK AND STEPS IN FRO	9/30/2011	0			0	0 HY	0	0
32	Propagation Facility - Greenhouse Mass Sale: 12/31/2025	3/31/2011	0			0	0 HY	0	0
33	WATERLINE	12/14/2006	0			0	0 HY	0	0
35	Wall Heater Unit in Visitor Center	5/01/2012	0			0	0 HY	0	0
36	Water Heater	12/02/2014	0			0	0 HY	0	0
37	Apartment Heater	2/11/2014	0			0	0 HY	0	0
38	Plumbing	1/21/2014	0			0	0 HY	0	0
41	Kawasaki Mule	3/24/2023	13,864			13,864	5 MO S/L	4,852	2,773
43	Bridge	1/01/2024	426,786			426,786	15 MO S/L	28,452	28,453
44	Garden plant inventory	1/01/2024	7,600			7,600	15 MO S/L	507	506
45	New Greenhouse	1/01/2024	9,682			9,682	39 MO S/L	248	249
46	HVAC Improvements	2/19/2024	9,163			9,163	15 MO S/L	509	611
47	Crayton Trail Stonework	1/31/2024	3,299			3,299	15 MO S/L	202	220
50	Propagation Facility - Site Prep	3/31/2011	0			0	0 HY	0	0
51	Gazebo Rebuild	12/31/2025	21,065			21,065	39 MO S/L	0	0
52	ABG Logo Signage	12/31/2025	1,257			1,257	15 MO S/L	0	0
53	Main Line Plumbing - Emergency Repair	4/11/2025	865			865	15 MO S/L	0	43
54	Main Line Plumbing - Repairs	5/13/2025	1,160			1,160	15 MO S/L	0	52
55	Main Line Plumbing - Gravel	7/08/2025	401			401	15 MO S/L	0	13
56	Main Line Plumbing - Repairs 2	8/04/2025	13,848			13,848	15 MO S/L	0	385
57	Main Line Plumbing - Repairs 3	8/20/2025	201			201	15 MO S/L	0	4
58	Main Line Plumbing - Asphalt Patching	10/31/2025	3,066			3,066	15 MO S/L	0	34
59	New Patio & Pathways	12/31/2025	24,079			24,079	15 MO S/L	0	0
60	Butler Room Reno	12/31/2025	111,048			111,048	15 MO S/L	0	0
61	Outdoor Picnic Tables	12/31/2025	2,825			2,825	7 MO S/L	0	0
62	Visitor Center Tables	12/31/2025	10,110			10,110	7 MO S/L	0	0
63	Butler Room Tables, Chairs, Podiums	12/31/2025	23,939			23,939	15 MO S/L	0	0
64	Butler Room A/V Equipment	12/31/2025	19,847			19,847	5 MO S/L	0	0
65	Pathway Lighting	12/31/2025	14,368			14,368	15 MO S/L	0	0
66	Visitor Center Sidewalk and Stairs	12/31/2025	23,563			23,563	15 MO S/L	0	0
67	Iron Handrails Garden Entrance	12/31/2025	30,170			30,170	15 MO S/L	0	0
68	Plant Community Signs	2/04/2025	600			600	15 MO S/L	0	37
69	Plant Community Signs 2	3/31/2025	6,178			6,178	15 MO S/L	0	309
70	Plant Community Signs Printing	4/07/2025	342			342	15 MO S/L	0	17
71	Plant Community Sign Posts	6/10/2025	1,903			1,903	15 MO S/L	0	74

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
72	Irrigation System Repair	2/28/2025	2,055			2,055	15 MO S/L	0	114
73	Irrigation System Extension	10/16/2025	3,847			3,847	15 MO S/L	0	43
74	Hoop House Rebuild	6/06/2025	877			877	15 MO S/L	0	34
75	Hoop House Rebuild - Nursery Rebuild M	7/07/2025	1,956			1,956	15 MO S/L	0	65
76	Hoop House Rebuild - Nursery Rebuild	8/05/2025	2,705			2,705	15 MO S/L	0	75
77	Hoop House Rebuild - Nursery Rebuild 2	8/25/2025	4,063			4,063	15 MO S/L	0	90
78	Hoop House Rebuild Improvements 2025	12/15/2025	1,157			1,157	15 MO S/L	0	6
80	LIFT Grant Exp. - Grounds (CIP)	12/31/2025	3,220			3,220	0 -- Memo	0	0
81	Bird Garden (CIP)	12/31/2025	40,753			40,753	0 -- Memo	0	0
82	Cabin Renovations (CIP)	12/31/2025	24,779			24,779	0 -- Memo	0	0
83	Sally Wheeler Bench (CIP)	12/31/2025	5,056			5,056	0 -- Memo	0	0
Total Other Depreciation			<u>871,697</u>			<u>871,697</u>		<u>34,770</u>	<u>34,207</u>
Total ACRS and Other Depreciation			<u>871,697</u>			<u>871,697</u>		<u>34,770</u>	<u>34,207</u>
Grand Totals			894,841			894,841		36,526	34,800
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>894,841</u>			<u>894,841</u>		<u>36,526</u>	<u>34,800</u>

Bonus Depreciation Report

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
46	HVAC Improvements	2/19/2024	9,163		0	0	0	9,163
52	ABG Logo Signage	12/31/2025	1,257		0	0	0	1,257
53	Main Line Plumbing - Emergency Repair	4/11/2025	865		0	0	0	865
54	Main Line Plumbing - Repairs	5/13/2025	1,160		0	0	0	1,160
55	Main Line Plumbing - Gravel	7/08/2025	401		0	0	0	401
56	Main Line Plumbing - Repairs 2	8/04/2025	13,848		0	0	0	13,848
57	Main Line Plumbing - Repairs 3	8/20/2025	201		0	0	0	201
58	Main Line Plumbing - Asphalt Patching	10/31/2025	3,066		0	0	0	3,066
59	New Patio & Pathways	12/31/2025	24,079		0	0	0	24,079
60	Butler Room Reno	12/31/2025	111,048		0	0	0	111,048
61	Outdoor Picnic Tables	12/31/2025	2,825		0	0	0	2,825
63	Butler Room Tables, Chairs, Podiums	12/31/2025	23,939		0	0	0	23,939
Grand Total			<u>191,852</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>191,852</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<u>MACRS Adjustments:</u>						
Page 1	1	40	SEWER LINE REPLACEMENT	<u>593</u>	<u>593</u>	<u>0</u>
				<u>593</u>	<u>593</u>	<u>0</u>

Future Depreciation Report

FYE: 12/31/2026

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
40	SEWER LINE REPLACEMENT	1/01/2022	23,144	593	593
			23,144	593	593
Other Depreciation:					
6	LAWNMOWER	7/29/2008	2,500	0	0
7	LAND IMPROVEMENTS	2/17/2003	40,381	0	0
8	INITIAL SURVEY OF PARKING	2/17/2003	2,000	0	0
9	PARKING LOT	5/29/2005	119,418	0	0
10	PLANTS USED IN PARKING LOT	5/29/2005	3,886	0	0
11	FINISHING OF PARKING LOT- P	12/14/2006	2,409	0	0
14	BUILDINGS	7/01/1982	232,000	0	0
16	GARDEN SHED	12/14/2006	5,319	133	0
17	INSTALL SKYLIGHTS IN VISITO	2/22/2007	1,854	46	0
18	BALANCE OF SOLAR TUBES	3/07/2007	2,135	53	0
21	DRINKING FOUNTAIN	8/12/2004	232	0	0
23	REFRIGERATOR	4/21/2005	350	0	0
28	PLANT MATERIAL FOR WILSON	2/17/2003	5,250	0	0
29	Chairs	3/09/2011	3,179	0	0
30	Heat Pump	7/31/2011	5,790	0	0
31	NEW WALK AND STEPS IN FRO	9/30/2011	8,500	212	0
33	WATERLINE	12/14/2006	1,965	50	0
35	Wall Heater Unit in Visitor Center	5/01/2012	1,720	0	0
36	Water Heater	12/02/2014	875	0	0
37	Apartment Heater	2/11/2014	1,883	0	0
38	Plumbing	1/21/2014	1,194	0	0
41	Kawasaki Mule	3/24/2023	13,864	2,773	2,773
43	Bridge	1/01/2024	426,786	28,452	28,452
44	Garden plant inventory	1/01/2024	7,600	507	507
45	New Greenhouse	1/01/2024	9,682	248	248
46	HVAC Improvements	2/19/2024	9,163	611	611
47	Crayton Trail Stonework	1/31/2024	3,299	219	219
50	Propagation Facility - Site Prep	3/31/2011	12,829	320	0
51	Gazebo Rebuild	12/31/2025	21,065	540	540
52	ABG Logo Signage	12/31/2025	1,257	84	84
53	Main Line Plumbing - Emergency Repair	4/11/2025	865	58	58
54	Main Line Plumbing - Repairs	5/13/2025	1,160	77	77
55	Main Line Plumbing - Gravel	7/08/2025	401	27	27
56	Main Line Plumbing - Repairs 2	8/04/2025	13,848	923	923
57	Main Line Plumbing - Repairs 3	8/20/2025	201	14	14
58	Main Line Plumbing - Asphalt Patching	10/31/2025	3,066	204	204
59	New Patio & Pathways	12/31/2025	24,079	1,605	1,605
60	Butler Room Reno	12/31/2025	111,048	7,403	7,403
61	Outdoor Picnic Tables	12/31/2025	2,825	404	404
62	Visitor Center Tables	12/31/2025	10,110	1,444	1,444
63	Butler Room Tables, Chairs, Podiums	12/31/2025	23,939	1,596	1,596
64	Butler Room A/V Equipment	12/31/2025	19,847	3,969	3,969
65	Pathway Lighting	12/31/2025	14,368	958	958
66	Visitor Center Sidewalk and Stairs	12/31/2025	23,563	1,571	1,571
67	Iron Handrails Garden Entrance	12/31/2025	30,170	2,011	2,011
68	Plant Community Signs	2/04/2025	600	40	40
69	Plant Community Signs 2	3/31/2025	6,178	412	412
70	Plant Community Signs Printing	4/07/2025	342	23	23
71	Plant Community Sign Posts	6/10/2025	1,903	127	127
72	Irrigation System Repair	2/28/2025	2,055	137	137
73	Irrigation System Extension	10/16/2025	3,847	256	256
74	Hoop House Rebuild	6/06/2025	877	59	59
75	Hoop House Rebuild - Nursery Rebuild Material	7/07/2025	1,956	131	131
76	Hoop House Rebuild - Nursery Rebuild	8/05/2025	2,705	180	180
77	Hoop House Rebuild - Nursery Rebuild 2	8/25/2025	4,063	271	271
78	Hoop House Rebuild Improvements 2025	12/15/2025	1,157	78	78
80	LIFT Grant Exp. - Grounds (CIP)	12/31/2025	3,220	0	0
81	Bird Garden (CIP)	12/31/2025	40,753	0	0
82	Cabin Renovations (CIP)	12/31/2025	24,779	0	0
83	Sally Wheeler Bench (CIP)	12/31/2025	5,056	0	0

Future Depreciation Report **FYE: 12/31/2026**
Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
	Total Other Depreciation		<u>1,327,366</u>	<u>58,226</u>	<u>57,412</u>
	Total ACRS and Other Depreciation		<u>1,327,366</u>	<u>58,226</u>	<u>57,412</u>
	Grand Totals		<u>1,350,510</u>	<u>58,819</u>	<u>58,005</u>

Form 990, Page 1

Asset	Description	Date In Service	Cost	NC
Prior MACRS:				
40	SEWER LINE REPLACEMENT	1/01/2022	23,144	593
			<u>23,144</u>	<u>593</u>
Other Depreciation:				
6	LAWNMOWER	7/29/2008	2,500	0
7	LAND IMPROVEMENTS	2/17/2003	40,381	0
8	INITIAL SURVEY OF PARKING	2/17/2003	2,000	0
9	PARKING LOT	5/29/2005	119,418	0
10	PLANTS USED IN PARKING LOT	5/29/2005	3,886	0
11	FINISHING OF PARKING LOT- P	12/14/2006	2,409	0
14	BUILDINGS	7/01/1982	232,000	0
16	GARDEN SHED	12/14/2006	5,319	132
17	INSTALL SKYLIGHTS IN VISITO	2/22/2007	1,854	46
18	BALANCE OF SOLAR TUBES	3/07/2007	2,135	54
21	DRINKING FOUNTAIN	8/12/2004	232	0
23	REFRIGERATOR	4/21/2005	350	0
28	PLANT MATERIAL FOR WILSON	2/17/2003	5,250	0
29	Chairs	3/09/2011	3,179	0
30	Heat Pump	7/31/2011	5,790	0
31	NEW WALK AND STEPS IN FRO	9/30/2011	8,500	213
33	WATERLINE	12/14/2006	1,965	49
35	Wall Heater Unit in Visitor Center	5/01/2012	1,720	0
36	Water Heater	12/02/2014	875	0
37	Apartment Heater	2/11/2014	1,883	0
38	Plumbing	1/21/2014	1,194	0
41	Kawasaki Mule	3/24/2023	13,864	2,773
43	Bridge	1/01/2024	426,786	28,452
44	Garden plant inventory	1/01/2024	7,600	507
45	New Greenhouse	1/01/2024	9,682	248
46	HVAC Improvements	2/19/2024	9,163	611
47	Crayton Trail Stonework	1/31/2024	3,299	219
50	Propagation Facility - Site Prep	3/31/2011	12,829	320
51	Gazebo Rebuild	12/31/2025	21,065	540
52	ABG Logo Signage	12/31/2025	1,257	84
53	Main Line Plumbing - Emergency Repair	4/11/2025	865	58
54	Main Line Plumbing - Repairs	5/13/2025	1,160	77
55	Main Line Plumbing - Gravel	7/08/2025	401	27
56	Main Line Plumbing - Repairs 2	8/04/2025	13,848	923
57	Main Line Plumbing - Repairs 3	8/20/2025	201	14
58	Main Line Plumbing - Asphalt Patching	10/31/2025	3,066	204
59	New Patio & Pathways	12/31/2025	24,079	1,605
60	Butler Room Reno	12/31/2025	111,048	7,403
61	Outdoor Picnic Tables	12/31/2025	2,825	404
62	Visitor Center Tables	12/31/2025	10,110	1,444
63	Butler Room Tables, Chairs, Podiums	12/31/2025	23,939	1,596
64	Butler Room A/V Equipment	12/31/2025	19,847	3,969
65	Pathway Lighting	12/31/2025	14,368	958
66	Visitor Center Sidewalk and Stairs	12/31/2025	23,563	1,571
67	Iron Handrails Garden Entrance	12/31/2025	30,170	2,011
68	Plant Community Signs	2/04/2025	600	40
69	Plant Community Signs 2	3/31/2025	6,178	412
70	Plant Community Signs Printing	4/07/2025	342	23
71	Plant Community Sign Posts	6/10/2025	1,903	127
72	Irrigation System Repair	2/28/2025	2,055	137
73	Irrigation System Extension	10/16/2025	3,847	256
74	Hoop House Rebuild	6/06/2025	877	59
75	Hoop House Rebuild - Nursery Rebuild Material	7/07/2025	1,956	131
76	Hoop House Rebuild - Nursery Rebuild	8/05/2025	2,705	180
77	Hoop House Rebuild - Nursery Rebuild 2	8/25/2025	4,063	271
78	Hoop House Rebuild Improvements 2025	12/15/2025	1,157	78
80	LIFT Grant Exp. - Grounds (CIP)	12/31/2025	3,220	0
81	Bird Garden (CIP)	12/31/2025	40,753	0
82	Cabin Renovations (CIP)	12/31/2025	24,779	0
83	Sally Wheeler Bench (CIP)	12/31/2025	5,056	0

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>NC</u>
	Total Other Depreciation		<u>1,327,366</u>	<u>58,226</u>
	Total ACRS and Other Depreciation		<u>1,327,366</u>	<u>58,226</u>
	Grand Totals		<u>1,350,510</u>	<u>58,819</u>

Form 990	Two Year Comparison Report	2024 & 2025
For calendar year 2025, or tax year beginning _____, ending _____		

Name **Asheville Botanical Garden Inc** Taxpayer Identification Number **56-0845050**

			2024	2025	Differences
R e v e n u e	1. Contributions, gifts, grants	1.	297,973	429,520	131,547
	2. Membership dues and assessments	2.	38,763	38,502	-261
	3. Government contributions and grants	3.	80,000	194,158	114,158
	4. Program service revenue	4.	20,588	32,196	11,608
	5. Investment income	5.	43,062	72,854	29,792
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.		-15,607	-15,607
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.	88,187	95,194	7,007
	11. Other revenue	11.	10,587	7,224	-3,363
	12. Total revenue. Add lines 1 through 11	12.	579,160	854,041	274,881
E x p e n s e s	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	195,143	280,761	85,618
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	29,131	26,374	-2,757
	19. Occupancy, rent, utilities, and maintenance	19.	118,036	31,375	-86,661
	20. Depreciation and Depletion	20.	35,192	36,359	1,167
	21. Other expenses	21.	47,199	196,429	149,230
	22. Total expenses. Add lines 13 through 21	22.	424,701	571,298	146,597
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	154,459	282,743	128,284
O t h e r I n f o r m a t i o n	24. Total exempt revenue	24.	579,160	854,041	274,881
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	162,424	191,861	29,437
	27. Total assets	27.	2,698,872	3,189,377	490,505
	28. Total liabilities	28.	23,539	32,619	9,080
	29. Retained earnings	29.	2,675,333	3,156,758	481,425
	30. Number of voting members of governing body	30.	14	14	
	31. Number of independent voting members of governing body	31.	14	14	
32. Number of employees	32.	5	5		
33. Number of volunteers	33.	75	75		

Form 990	Tax Return History	2025
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Name Asheville Botanical Garden Inc	Employer Identification Number 56-0845050
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	2021	2022	2023	2024	2025	2026
Contributions, gifts, grants	900,186	90,956	251,082	377,973	623,678	
Membership dues	33,610	37,340	36,159	38,763	38,502	
Program service revenue	7,881	11,068	21,956	20,588	32,196	
Capital gain or loss	187	-1,823	-4,798		-15,607	
Investment income	34,626	32,505	44,437	43,062	72,854	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	37,285	64,781	95,585	98,774	102,418	
Total revenue	1,013,775	234,827	444,421	579,160	854,041	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	48,333	102,500				
Other compensation	41,329	57,759	150,308	195,143	280,761	
Professional fees	20,733	23,609	28,204	29,131	26,374	
Occupancy costs	11,191	44,768	84,010	118,036	31,375	
Depreciation and depletion	8,371	5,550	4,727	35,192	36,359	
Other expenses	20,398	31,761	34,980	47,199	196,429	
Total expenses	150,355	265,947	302,229	424,701	571,298	
Excess or (Deficit)	863,420	-31,120	142,192	154,459	282,743	
Total exempt revenue	1,013,775	234,827	444,421	579,160	854,041	
Total unrelated revenue						
Total excludable revenue	79,979	106,531	157,180	162,424	191,861	
Total Assets	2,385,566	2,036,963	2,389,273	2,698,872	3,189,377	
Total Liabilities	14,914	51,230	28,756	23,539	32,619	
Net Fund Balances	2,370,652	1,985,733	2,360,517	2,675,333	3,156,758	

Tax-Exempt Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>InState Muni (\$ or %)</u>
	\$ 72,854			14		
Total	<u>\$ 72,854</u>					

Schedule A, Part II, Line 1(e)

Description	Amount
Membership Dues and Assessments	\$ 38,502
Unrestricted Donations	76,031
Restricted Donations	35,899
The Community Foundation of WNC Cash Contribution	10,090
The Community Foundation of WNC Cash Contribution	50,000
The Community Foundation of WNC Cash Contribution	116,500
The Community Foundation of WNC Cash Contribution	20,000
Elaine Smyth Cash Contribution	40,000
American Endowment Foundation Cash Contribution	20,000
Trudy Forward Cash Contribution	20,000
Diane Hagenbuch Cash Contribution	30,000
Buncombe County TDA Cash Contribution	75,000
State of NC Dept of Public Safety Cash Contribution	119,158
Raymond James Global Account Cash Contribution	11,000
Total	<u>\$ 662,180</u>

Schedule A, Part II, Line 5 - Excess Gifts

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
Suzanne Wodek	\$	\$
Bernard & Holly Arghiere		
The Community Foundation of WNC	20,238	
The Community Foundation of WNC	55,000	
The Community Foundation of WNC	5,040	
The Community Foundation of WNC	154,000	95,023
The Community Foundation of WNC	55,000	
Linda Tinker	10,650	
Elaine Smyth	60,000	1,023
American Endowment Foundation	20,000	
Marie Drum	6,120	
Trudy Forward	40,000	
Diane Hagenbuch	30,000	
Anna & Jules Nagy	27,000	
Buncombe County	5,000	
Buncombe County TDA	150,000	91,023
State of NC Dept of Public Safety	119,158	60,181
Raymond James Global Account	11,000	
Total	\$ <u>768,206</u>	\$ <u>247,250</u>

Schedule A, Part II, Line 8(e)

Description	Amount
Total	\$ 72,854
	\$ <u>72,854</u>

Schedule A, Part II, Line 10(e)

Description	Amount
Weddings	\$ 7,175
Meetings	5,870
Helene Insurance Proceeds	7,224
Gift Shop & Plant Sales	192,186
Education Registrations	19,151
Total	\$ <u>231,606</u>

Cash - EOY

<u>Description</u>	<u>Amount</u>
Truist Checking	\$ 123,566
Cash on Hand	1,136
Petty Cash	352
Undeposited Funds	263
Total	\$ <u>125,317</u>

Accounts payable - EOY

<u>Description</u>	<u>Amount</u>
Accounts Payable	\$ 3,314
Credit Card Payable	10,757
Accrued Payroll and Taxes	8,023
NCDOR Payable	728
Total	\$ <u>22,822</u>

Gift Shop & Plant Sales**Gross receipts**

<u>Description</u>	<u>Amount</u>
Gift Shop Sales	\$ 176,928
Plant Sales	15,258
Total	\$ <u>192,186</u>