

**Oldham County Fiscal Court  
Grant Application**

**Date of Application: December 11, 2024**

**Official Name of Organization: Yew Dell Botanical Gardens**

**Address: 6220 Old LaGrange Road, Crestwood, KY 40014**

**EIN: 61-1390688**

**Date and Place of Incorporation: May 5, 2006, Crestwood, KY**

**Name, Complete Address, Email and Phone Number of Contact Person:**

**TJ Slaughter, Director of Development**

**6220 Old LaGrange Road, Crestwood, KY 40014**

**tjs@yewdellgardens.org**

**502.241.4788 Ex: 1000**

**Purpose of Organization or Mission Statement and Services Rendered: Our Mission:**

**The mission of Yew Dell Botanical Gardens is to spark a passion for plants and gardening through accessible science and inspiring beauty.**

**Amount Requested: \$9,800**

**Proposal for funding. On a separate page, please provide the following:**

**Statement of need for project**

**Proposed use of funds to remediate the need**

**Project budget**

**Attachments:**

List of Officers and Directors – Name, Office, Address, Business Affiliation, Compensation from Organization.

- Copy of 501c(3) tax-exempt status letter from IRS;
- Documentation for most recent form 990;
- Documentation for most recent filing with KY Secretary of State;
- Most recent Organization/Agency budget **summary**, or balance sheet, or income/expense statement (Please, no complete budgets!);
- If a recipient of funds for the prior year, a statement of the use of those funds;
- Photographs, videos, letters of support.

**Submission Guidelines:**

**Email complete applications to: Becky Zocklein [rzocklein@oldhamcountyk.gov](mailto:rzocklein@oldhamcountyk.gov) no later than 12/30/2024.**



## YEW DELL BOTANICAL GARDENS

6220 Old LaGrange Road • Crestwood, Kentucky 40014 • 502.241.4788 • [yewdellgardens.org](http://yewdellgardens.org)

December 12, 2024

David Voegele  
Judge-Executive  
Oldham County Fiscal Court  
100 West Jefferson Street, Suite 3  
LaGrange, KY 40031

Dear Mr. Voegele,

On behalf of Yew Dell Botanical Gardens, thank you for your past support of our organization. As Yew Dell Botanical Gardens enters its 24<sup>th</sup> year, we are proud to offer 60 acres of stunning display gardens, educational classes, hands-on gardening workshops, guided tours, children's programs, hiking trails and special events to Oldham County and the surrounding Louisville community. Enclosed, please find our completed application, along with requested attachments.

We thank you for your consideration of our request. If you have any questions, please do not hesitate to contact me at [tjs@yewdellgardens.org](mailto:tjs@yewdellgardens.org) or 502.241.4788/EXT 1000.

Regards,



TJ Slaughter  
Director of Development

Paul Cappiello, Ph.D.  
*Executive Director*

### BOARD OF DIRECTORS

Rob Nunnelley  
*President*

Rosemary Kirkwood  
*Vice President*

Nell Bradley  
*Secretary*

Barret Birnsteel  
*Treasurer*

Lisa Barr  
Mary Broecker  
Sue Brown  
Shannon Budnick  
Jana Dowds  
Pat Dwyer  
Martha Hargis  
Fahr Juneja  
Mary Rounsvall  
Sarah Cronan Spurlock  
Mary Anne Thornton  
Sally Vail  
Marianne Welch

## Return of Organization Exempt From Income Tax

Form 990

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

OMB No. 1545-0047

2022

Open to Public  
Inspection

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

B Check if applicable:	C Name of organization  YEW DELL, INC. Doing business as YEW DELL BOTANICAL GARDENS		D Employer identification number  61-1390688	
<input type="checkbox"/> Address change			E Telephone number 502-241-4788	
<input type="checkbox"/> Name change			G Gross receipts \$ 4,160,839.	
<input type="checkbox"/> Initial return	Number and street (or P.O. box if mail is not delivered to street address) 6220 OLD LAGRANGE ROAD		Room/suite	
<input type="checkbox"/> Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code CRESTWOOD, KY 40014		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<input type="checkbox"/> Amended return	F Name and address of principal officer: PAUL CAPIELLO SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Application pending	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		If "No," attach a list. See instructions	
J Website: <a href="http://WWW.YEWDELLGARDENS.ORG">WWW.YEWDELLGARDENS.ORG</a>			H(c) Group exemption number	
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 2001 M State of legal domicile: KY	

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO SERVE AS A CENTER FOR HORTICULTURAL EXCELLENCE IN GARDEN DESIGN, DISPLAY, NEW PLANT		
	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 17	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 17	
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5 34	
	6 Total number of volunteers (estimate if necessary)	6 560	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 5,300.	
b 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 1,418,647.	Current Year 3,299,593.
	9 Program service revenue (Part VIII, line 2g)	307,471.	415,298.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	42,554.	54,538.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	225,104.	244,006.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,993,776.	4,013,435.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	798,293.	910,084.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	89,409.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	529,626.	545,596.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,327,919.	1,455,680.
19 Revenue less expenses. Subtract line 18 from line 12	665,857.	2,557,755.	
Net Assets or Fund Balances	Beginning of Current Year	End of Year	
	20 Total assets (Part X, line 16)	12,899,999.	14,479,339.
	21 Total liabilities (Part X, line 26)	645,570.	465,758.
	22 Net assets or fund balances. Subtract line 21 from line 20	12,254,429.	14,013,581.

## 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 PAUL CAPIELLO, EXECUTIVE DIRECTOR		Date	
	Type or print name and title			
Paid	Print/Type preparer's name KEVIN FUQUA, CPA, CVA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P00433011
	Firm's name CHERRY BEKAERT ADVISORY LLC		Firm's EIN 88-2730877	
Preparer Use Only	Firm's address 101 SOUTH 5TH STREET STE 2100 LOUISVILLE, KY 40202		Phone no. 888-587-1719	

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 .....  X

1 Briefly describe the organization's mission:

THE MISSION OF YEW DELL BOTANICAL GARDENS IS TO SPARK A PASSION FOR PLANTS AND GARDENING THROUGH ACCESSIBLE SCIENCE AND INSPIRING BEAUTY.

**2** Did the organization undertake any significant program services during the year which were not listed on the

prior Form 990 or 990-EZ? .....

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services

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 \$ 1,122,875. including grants of \$ ) (Revenue \$ 532,715. )

NEW DELL BOTANICAL GARDENS IS A BOTANICAL GARDEN DEDICATED TO GARDEN EDUCATION, EXQUISITE DISPLAY AND RESEARCH INTO NEW AND SUPERIOR PLANTS FOR THE REGION. THE GROUNDS BOAST AN IMPRESSIVE COLLECTION OF UNUSUAL PLANT SPECIMENS, OUTSTANDING GARDENS IN A WIDE ARRAY OF STYLES, AND UNIQUE BUILDINGS INCLUDING A STONE CASTLE, EXTENSIVE FIELDSTONE WALLS AND A COTSWOLD'S-STYLED FIELDSTONE HOUSE.

GARDEN CLASSES ARE OFFERED FOR ALL GROUPS INCLUDING SCHOOL CHILDREN, HOMEOWNERS, AVID GARDENERS AND GREEN-INDUSTRY PROFESSIONALS. OUR PUBLIC EDUCATION PROGRAMS INCLUDE HANDS-ON GARDENING WORKSHOPS, SEASONAL PLANT WALKS AND LARGE-SCALE COMMUNITY EVENTS, SUCH AS OUR ANNUAL PLANT SALE, HELLEBORE DAY, SUMMER THURSDAY EVENINGS, BOO DELL AND YULETIDE. YEW

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

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

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

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

**4e** Total program service expenses 1,122,875.

**Part IV Checklist of Required Schedules**

	<b>Yes</b>	<b>No</b>
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....	3 X	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....	5 X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	8 X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....	9 X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	10 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. <ul style="list-style-type: none"> <li>a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....</li> <li>b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....</li> <li>c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....</li> <li>d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....</li> <li>e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....</li> <li>f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....</li> </ul>	11a X	
11b X	11b X	
11c X	11c X	
11d X	11d X	
11e X	11e X	
11f X	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	12a X	
12b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States? <ul style="list-style-type: none"> <li>b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....</li> </ul>	14a X	
14b X	14b X	
15 X	15 X	
16 X	16 X	
17 X	17 X	
18 X	18 X	
19 X	19 X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	20a X	
20b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	20b X	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	21 X	

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

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III .....	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J .....	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a .....	24a	X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	24b	
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	24c	
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	24d	
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I .....	25a	X
26	b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I .....	26	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 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II .....	27	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? If "Yes," complete Schedule L, Part IV .....	28a	X
	b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV .....	28b	X
	c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV .....	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M .....	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M .....	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I .....	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II .....	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I .....	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 .....	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	35a	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)? If "Yes," complete Schedule R, Part V, line 2 .....	35b	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 .....	36	X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI .....	37	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 .....	38	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 .....	1a	9
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	1c	X

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	34
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		
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?		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
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?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
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?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> 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	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> 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	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state?		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		
If "Yes," see the instructions and file Form 4720, Schedule N.			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		
If "Yes," complete Form 4720, Schedule O.			
<b>17</b>	<b>Section 501(c)(21) organizations.</b> 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.			

**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 .....	1a	17
	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.		
1b	Enter the number of voting members included on line 1a, above, who are independent .....	1b	17
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .....	5	X
6	Did the organization have members or stockholders? .....	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8a	X
a	The governing body? .....	8b	X
b	Each committee with authority to act on behalf of the governing body? .....	9	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 .....		

### 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? .....	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? .....	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	11a	X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	12a	X
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 .....	12b	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	12c	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 .....	13	X
13	Did the organization have a written whistleblower policy? .....	14	X
14	Did the organization have a written document retention and destruction policy? .....	15a	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?	15b	X
a	The organization's CEO, Executive Director, or top management official .....	16a	X
b	Other officers or key employees of the organization .....	16b	
	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? .....		
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	KY
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.	
	<input type="checkbox"/> Own website	<input type="checkbox"/> Another's website
	<input checked="" type="checkbox"/> Upon request	<input type="checkbox"/> 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	
	HOLLY ROGERS - 502-241-4788	
	6220 OLD LAGRANGE ROAD, CRESTWOOD, KY 40014	

**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 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			
(1) DR. PAUL CAPPIELLO EXECUTIVE DIRECTOR	40.00		X				170,000.	0.	16,682.
(2) NELL PEARCE BRADLEY DIRECTOR	0.50	X					0.	0.	0.
(3) MARY BROECKER DIRECTOR	0.50	X					0.	0.	0.
(4) SUE BROWN DIRECTOR	0.50	X					0.	0.	0.
(5) SHANNON BUDNICK DIRECTOR	0.50	X					0.	0.	0.
(6) PAT DWYER DIRECTOR	0.50	X					0.	0.	0.
(7) MARTHA HARGIS DIRECTOR	0.50	X					0.	0.	0.
(8) FAHR JUNEJA DIRECTOR	0.50	X					0.	0.	0.
(9) STEWART LUSSKY DIRECTOR	0.50	X					0.	0.	0.
(10) MARY ROUNSAVALL DIRECTOR	0.50	X					0.	0.	0.
(11) SARAH SPURLOCK DIRECTOR	0.50	X					0.	0.	0.
(12) MARY ANN THORNTON DIRECTOR	0.50	X					0.	0.	0.
(13) SALLY VAIL DIRECTOR	0.50	X					0.	0.	0.
(14) MARIANNE WELCH DIRECTOR	0.50	X					0.	0.	0.
(15) LISA BARR PRESIDENT	0.50	X	X				0.	0.	0.
(16) ROB NUNNELLEY VICE PRESIDENT	0.50	X	X				0.	0.	0.
(17) BARRET BIRNSTEEL TREASURER	0.50	X	X				0.	0.	0.



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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>			
	<b>b</b> Membership dues .....	<b>1b</b> 125,644.			
	<b>c</b> Fundraising events .....	<b>1c</b> 92,678.			
	<b>d</b> Related organizations .....	<b>1d</b>			
	<b>e</b> Government grants (contributions) .....	<b>1e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b> 3,081,271.			
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b> \$ 441,325.			
	<b>h Total.</b> Add lines 1a-1f .....		<b>3,299,593.</b>		
<b>Program Service Revenue</b>		<b>Business Code</b>			
	<b>2 a</b> GARDEN EVENTS .....	<b>900099</b>	332,199.	332,199.	
	<b>b</b> EDUCATION PROGRAMS .....	<b>900099</b>	83,099.	83,099.	
	<b>c</b>				
	<b>d</b>				
	<b>e</b>				
	<b>f</b> All other program service revenue .....				
	<b>g Total.</b> Add lines 2a-2f .....		<b>415,298.</b>		
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		<b>54,538.</b>		<b>54,538.</b>
	<b>4</b> Income from investment of tax-exempt bond proceeds .....				
	<b>5</b> Royalties .....				
		(i) Real	(ii) Personal		
	<b>6 a</b> Gross rents .....	<b>6a</b> 54,489.			
	<b>b</b> Less: rental expenses .....	<b>6b</b> 0.			
	<b>c</b> Rental income or (loss) .....	<b>6c</b> 54,489.			
	<b>d</b> Net rental income or (loss) .....		<b>54,489.</b>		<b>54,489.</b>
	<b>7 a</b> Gross amount from sales of assets other than inventory .....		(i) Securities	(ii) Other	
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7a</b>			
	<b>c</b> Gain or (loss) .....	<b>7b</b>			
	<b>d</b> Net gain or (loss) .....	<b>7c</b>			
	<b>8 a</b> Gross income from fundraising events (not including \$ 92,678. of contributions reported on line 1c). See Part IV, line 18 .....		<b>8a</b> 117,393.		
	<b>b</b> Less: direct expenses .....	<b>8b</b> 50,593.			
	<b>c</b> Net income or (loss) from fundraising events .....		<b>66,800.</b>		<b>66,800.</b>
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....		<b>9a</b>		
	<b>b</b> Less: direct expenses .....	<b>9b</b>			
	<b>c</b> Net income or (loss) from gaming activities .....				
	<b>10 a</b> Gross sales of inventory, less returns and allowances .....		<b>10a</b> 214,021.		
	<b>b</b> Less: cost of goods sold .....	<b>10b</b> 96,811.			
	<b>c</b> Net income or (loss) from sales of inventory .....		<b>117,210.</b>	<b>117,210.</b>	
<b>Miscellaneous Revenue</b>		<b>Business Code</b>			
	<b>11 a</b> NEWSLETTER ADVERTISING .....	<b>513120</b>	5,300.		5,300.
	<b>b</b> MISCELLANEOUS INCOME .....	<b>900099</b>	207.	207.	
	<b>c</b>				
	<b>d</b> All other revenue .....				
	<b>e Total.</b> Add lines 11a-11d .....		<b>5,507.</b>		
	<b>12 Total revenue.</b> See instructions .....		<b>4,013,435.</b>	<b>532,715.</b>	<b>5,300.</b>
					<b>175,827.</b>

**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 .....	186,682.	148,888.	23,718.	14,076.
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 .....	609,958.	486,473.	77,496.	45,989.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	15,737.	11,583.	2,467.	1,687.
9 Other employee benefits .....	35,356.	25,944.	5,580.	3,832.
10 Payroll taxes .....	62,351.	46,763.	9,353.	6,235.
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....				
c Accounting .....	16,343.		16,343.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17 .....				
f Investment management fees .....	35,791.		35,791.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) .....	15,259.	15,259.		
12 Advertising and promotion .....	18,972.	18,972.		
13 Office expenses .....	66,335.	60,806.	3,391.	2,138.
14 Information technology .....	24,681.	18,511.	3,702.	2,468.
15 Royalties .....				
16 Occupancy .....	106,396.	83,205.	23,191.	
17 Travel .....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19 Conferences, conventions, and meetings .....	25,778.	24,458.	1,155.	165.
20 Interest .....	13,508.	13,508.		
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	157,075.	117,806.	39,269.	
23 Insurance .....	5,133.	3,087.	1,634.	412.
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 PLANTS & LANDSCAPING .....	37,286.	37,286.	0.	0.
b EVENTS .....	14,555.	2,210.	0.	12,345.
c MISCELLANEOUS EXPENSE .....	7,188.	7,029.	114.	45.
d LICENSE AND PERMITS .....	1,145.	953.	192.	0.
e All other expenses .....	151.	134.		17.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	1,455,680.	1,122,875.	243,396.	89,409.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

## Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing .....	75,459.	1	98,443.
	2 Savings and temporary cash investments .....	1,408,039.	2	3,162,781.
	3 Pledges and grants receivable, net .....	288,593.	3	557,211.
	4 Accounts receivable, net .....	55,909.	4	217,271.
	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 .....	29,572.	8	38,880.
	9 Prepaid expenses and deferred charges .....	9,299.	9	13,911.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 7,476,594.		
	b Less: accumulated depreciation .....	10b 1,676,895.	10c 5,491,101.	10c 5,799,699.
	11 Investments - publicly traded securities .....	5,542,027.	11	4,591,143.
	12 Investments - other securities. See Part IV, line 11 .....		12	
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....		15	
	16 Total assets. Add lines 1 through 15 (must equal line 33) .....	12,899,999.	16	14,479,339.
Liabilities	17 Accounts payable and accrued expenses .....	72,662.	17	101,388.
	18 Grants payable .....		18	
	19 Deferred revenue .....	225,435.	19	122,315.
	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 .....	347,473.	23	242,055.
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		25	
	26 Total liabilities. Add lines 17 through 25 .....	645,570.	26	465,758.
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 .....	6,016,513.	27	6,418,400.
	28 Net assets with donor restrictions .....	6,237,916.	28	7,595,181.
	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 .....	12,254,429.	32	14,013,581.
	33 Total liabilities and net assets/fund balances .....	12,899,999.	33	14,479,339.

**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	4,013,435.
2 Total expenses (must equal Part IX, column (A), line 25) .....	2	1,455,680.
3 Revenue less expenses. Subtract line 2 from line 1 .....	3	2,557,755.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) .....	4	12,254,429.
5 Net unrealized gains (losses) on investments .....	5	-798,603.
6 Donated services and use of facilities .....	6	
7 Investment expenses .....	7	
8 Prior period adjustments .....	8	
9 Other changes in net assets or fund balances (explain on Schedule O) .....	9	0.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) .....	10	14,013,581.

**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? .....	2a	x
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		
2b Were the organization's financial statements audited by an independent accountant? .....	2b	x
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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? .....	2c	x
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? .....	3a	x
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 .....	3b	

Form 990 (2022)

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

YEW DELL, INC.

Employer identification number

61-1390688

**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 generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

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

**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	596,089.	722,690.	1,018,356.	1,418,647.	3,299,593.	7,055,375.
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 <b>Total.</b> Add lines 1 through 3 .....	596,089.	722,690.	1,018,356.	1,418,647.	3,299,593.	7,055,375.
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) .....						362,530.
<b>6 Public support.</b> Subtract line 5 from line 4.						6,692,845.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4 .....	596,089.	722,690.	1,018,356.	1,418,647.	3,299,593.	7,055,375.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	22,638.	42,819.	91,689.	97,043.	109,027.	363,216.
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....	16,466.	14,242.	41,560.	16,594.	72,100.	160,962.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	145.	26,492.	182.	223.	207.	27,249.
<b>11 Total support.</b> Add lines 7 through 10						7,606,802.
<b>12 Gross receipts from related activities, etc. (see instructions)</b> .....					12	2,526,906.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....	14	87.99	%
15 Public support percentage from 2021 Schedule A, Part II, line 14 .....	15	51.08	%
<b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....			
<input checked="" type="checkbox"/>			
<b>b 33 1/3% support test - 2021.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization .....			
<input type="checkbox"/>			
<b>17a 10% -facts-and-circumstances test - 2022.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			
<input type="checkbox"/>			
<b>b 10% -facts-and-circumstances test - 2021.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			
<input type="checkbox"/>			
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			
<input type="checkbox"/>			

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
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 .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15 .....	16	%

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

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

**19a 33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations (continued)**

11 Has the organization accepted a gift or contribution from any of the following persons?

- 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?
- A family member of a person described on line 11a above?
- A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

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

2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

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

	Yes	No
1		

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

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*

3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*

	Yes	No
1		
2		
3		

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

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

- The organization satisfied the Activities Test. Complete line 2 below.
- The organization is the parent of each of its supported organizations. Complete line 3 below.
- The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

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

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

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

- Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in Part VI.*
- Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

	Yes	No
2a		
2b		
3a		
3b		

**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.

<b>Section A - Adjusted Net Income</b>		(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		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d <b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
e <b>Discount</b> claimed for blockage or other factors <i>(explain in detail in Part VI):</i>			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 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		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C - Distributable Amount</b>			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	5
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

## Part VI

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**Schedule B**

(Form 990)

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

OMB No. 1545-0047

**2022**

Name of the organization

YEW DELL, INC.

Employer identification number

61-1390688

**Organization type** (check one):**Filers of:**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 organizationForm 990-PF  501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules** For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization  YEW DELL, INC.	Employer identification number  61-1390688
--	--

**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		\$ 257,350.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
2		\$ 152,500.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
3		\$ 151,752.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
4		\$ 153,000.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
5		\$ 120,000.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
6		\$ 100,000.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization

YEW DELL, INC.

Employer identification number

61-1390688

**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		\$ 96,197.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
8		\$ 76,000.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
9		\$ 75,000.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>

Name of organization	Employer identification number
YEW DELL, INC.	61-1390688

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	2135 SHS BROWNFORMAN	\$ 149,599.	07/31/22
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
7	112 SHS TARGET, 135 SHS MFEIX, 8 SHS DEERE	\$ 54,035.	01/31/22
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

Name of organization

YEW DELL, INC.

Employer identification number

61-1390688

**Part III**

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

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

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

**SCHEDULE D**  
(Form 990)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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**Open to Public  
Inspection**Name of the organization**

YEW DELL, INC.

**Employer identification number**

61-1390688

**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"/> Preservation of a historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	<b>Held at the End of the Tax Year</b>
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 in (a) .....	2c
d Number of conservation easements included in (c) 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 2(d) 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 .....	\$ .....
98,250.	
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 III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a  Public exhibition      d  Loan or exchange program  
 b  Scholarly research      e  Other \_\_\_\_\_  
 c  Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

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

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

	Amount
1c	
1d	
1e	
1f	

c Beginning balance .....  
 d Additions during the year .....  
 e Distributions during the year .....  
 f Ending balance .....

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No  
 b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance .....	4,611,647.	3,952,655.	3,796,159.	3,355,533.	3,364,046.
b Contributions .....	420,066.	105,511.	45,627.	9,947.	30,333.
c Net investment earnings, gains, and losses .....	-647,098.	698,148.	328,614.	499,773.	-38,846.
d Grants or scholarships .....					
e Other expenditures for facilities and programs .....	172,044.	144,667.	217,745.	69,094.	
f Administrative expenses .....					
g End of year balance .....	4,212,571.	4,611,647.	3,952,655.	3,796,159.	3,355,533.

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

a Board designated or quasi-endowment .7390 %  
 b Permanent endowment 90.8130 %  
 c Term endowment 8.4480 %

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

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

(i) Unrelated organizations .....

(ii) Related organizations .....

Yes	No
3a(i)	<input checked="" type="checkbox"/>
3a(ii)	<input checked="" type="checkbox"/>
3b	

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land .....		2,251,298.		2,251,298.
b Buildings .....		4,374,102.	1,517,927.	2,856,175.
c Leasehold improvements .....				
d Equipment .....		162,107.	108,805.	53,302.
e Other .....		689,087.	50,163.	638,924.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) .....				5,799,699.

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)

**Part VIII Investments - Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

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

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  X

**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	3,214,005.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-798,603.
b	Donated services and use of facilities	2b	19,235.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	15,729.
e	Add lines 2a through 2d	2e	-763,639.
3	Subtract line 2e from line 1	3	3,977,644.
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	35,791.
c	Add lines 4a and 4b	4c	35,791.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	4,013,435.

**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	1,454,853.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	19,235.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	15,729.
e	Add lines 2a through 2d	2e	34,964.
3	Subtract line 2e from line 1	3	1,419,889.
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	35,791.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	35,791.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,455,680.

**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 III, LINE 4:

YEW DELL IS AN INTERNATIONALLY-RECOGNIZED CENTER OF GARDENING, PLANTS AND

EDUCATION, ALL OFFERED IN A STUNNING SITE OF SIGNIFICANT HISTORICAL

IMPORTANCE. ARTWORK, INCLUDING SCULPTURES, ENHANCES THE NATURAL BEAUTY OF

THE GARDENS.

PART V, LINE 4:

THE ORGANIZATION'S ENDOWMENT CONSISTS OF TWO INDIVIDUAL FUNDS, ONE WHICH

WAS ESTABLISHED FOR OPERATIONS AND THE OTHER FOR THE NURSERY PROGRAM.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FOR FEDERAL INCOME TAX PURPOSES UNDER SECTION

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

501(C)(3) OF THE INTERNAL REVENUE CODE AND IS CLASSIFIED BY THE INTERNAL  
REVENUE SERVICE AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION. THE  
ORGANIZATION IS SUBJECT TO FEDERAL INCOME TAXES ON UNRELATED BUSINESS  
INCOME.

THE ORGANIZATION RECOGNIZES UNCERTAIN INCOME TAX POSITIONS USING THE  
"MORE-LIKELY-THAN-NOT" APPROACH AS DEFINED IN THE ASC. NO LIABILITY FOR  
UNCERTAIN TAX POSITIONS HAS BEEN RECORDED IN THE ACCOMPANYING FINANCIAL  
STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CAFE SALES 15,729.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT MANAGEMENT FEES EXPENSE 35,791.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

CAFE SALES 15,729.

Department of the Treasury  
Internal Revenue Service

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

**Attach to Form 990 or Form 990-EZ.**

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

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Name of the organization

YEW DELL INC.

**Employer identification number**

61-1390688

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## Part I

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a**  Mail solicitations
- b**  Internet and email solicitations
- c**  Phone solicitations
- d**  In-person solicitations
- e**  Solicitation of non-government grants
- f**  Solicitation of government grants
- g**  Special fundraising events

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

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

**Total** ..... 100

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

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

	(a) Event #1 TWILIGHT IN THE GARDEN GALA (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
1 Gross receipts .....	210,071.			210,071.
2 Less: Contributions .....	92,678.			92,678.
3 Gross income (line 1 minus line 2) .....	117,393.			117,393.
4 Cash prizes .....				
5 Noncash prizes .....				
6 Rent/facility costs .....				
7 Food and beverages .....	26,222.			26,222.
8 Entertainment .....	13,127.			13,127.
9 Other direct expenses .....	11,244.			11,244.
10 Direct expense summary. Add lines 4 through 9 in column (d) .....				50,593.
11 Net income summary. Subtract line 10 from line 3, column (d) .....				66,800.

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

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

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

a Is the organization licensed to conduct gaming activities in each of these states? \_\_\_\_\_  Yes  No  
b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_

11 Does the organization conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility .....

b An outside facility .....

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name \_\_\_\_\_

Address \_\_\_\_\_

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

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

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

Name \_\_\_\_\_

Address

## 16 Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided \_\_\_\_\_

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Director/officer       Employee       Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? .....

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

Yes     No

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

**Part IV** **Supplemental Information** *(continued)*

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

YEW DELL, INC.

Employer identification number

61-1390688

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)

**Yes**

**No**

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment? .....

**b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....

**c** Participate in or receive payment from an equity-based compensation arrangement? .....

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

**1b**

**2**

**4a**

**X**

**4b**

**X**

**4c**

**X**

**5a**

**X**

**5b**

**X**

**6a**

**X**

**6b**

**X**

**7**

**X**

**8**

**X**

**9**

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

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

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

### Part III Supplemental Information

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

**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No. 1545-0047

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2022**

Open to Public  
Inspection

Name of the organization

YEW DELL, INC.

Employer identification number

61-1390688

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art .....	X	4	50,000.	FMV
2 Art - Historical treasures .....				
3 Art - Fractional interests .....				
4 Books and publications .....	X		795.	FMV
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....	X	13	381,709.	FMV
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other .....				
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
17 Real estate - Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ( <u>AUCTION ITEMS</u> )	X	15	7,836.	FMV
26 Other ( <u>FURNITURE</u> )	X	1	860.	FMW
27 Other ( <u>SUPPLIES</u> )	X	3	126.	FMV
28 Other ( )				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement .....		29		0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a	X	
31	X	
32a	X	

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

Schedule M (Form 990) 2022

## Part II

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

YEW DELL, INC.

Employer identification number

61-1390688

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

RESEARCH, EDUCATION AND SUSTAINABLE GARDENING.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

DELL ALSO OFFERS CHILDREN IN THE DELL, OUR WEEKLY CHILDREN'S

EDUCATIONAL PROGRAM, ON SATURDAY MORNINGS FROM MAY - AUGUST.

SPECIFICALLY GEARED FOR CHILDREN AGES 5 - 12, THIS AFFORDABLE PROGRAM

CONTINUES TO GROW IN POPULARITY EACH YEAR.

ONGOING RESEARCH INVOLVES COLLECTION AND EVALUATION OF A TREMENDOUS

VARIETY OF GARDEN PLANTS AS WELL AS BREEDING AND SELECTION TO DEVELOP

NEW PLANTS FOR REGIONAL GARDENS. COMMUNITY AND RENTAL EVENTS ROUND OUT

THE RAPIDLY GROWING SLATE OF ANNUAL OFFERINGS.

THE SITE NOW OCCUPIED BY YEW DELL GARDENS SERVED AS THE HOME, GARDENS,

ARBORETUM AND COMMERCIAL NURSERY OF THE LATE COMMERCIAL NURSERYMAN

THEODORE KLEIN WHO WAS FOR MORE THAN 50 YEARS, ONE OF THE LEADERS OF

THE REGIONAL NURSERY AND LANDSCAPE INDUSTRY. OPENED TO THE PUBLIC IN

2005, YEW DELL IS NOW ONE OF ONLY 13 AMERICAN GARDENS DESIGNATED AS

PARTNERSHIP GARDENS BY THE GARDEN CONSERVANCY, A NATIONAL GROUP

DEDICATED TO PRESERVING AMERICA'S EXCEPTIONAL GARDENS. YEW DELL GARDENS

SERVES THE COMMUNITY AS A SIGNIFICANT EDUCATIONAL RESOURCE, A

DISTINCTIVE HORTICULTURAL TREASURE, AND A PRICELESS CULTURAL ASSET.

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

THE BOARD OF DIRECTORS HAS PASSED A POLICY DIRECTING THE BODY TO REVIEW THE

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

**Schedule O (Form 990) 2022**

Name of the organization YEW DELL, INC.	Employer identification number 61-1390688
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COMPLETED 990 PRIOR TO FILING EACH YEAR. THE FORM 990 IS DISTRIBUTED TO ALL

BOARD MEMBERS IN HARD COPY DURING A BOARD MEETING OR ELECTRONICALLY VIA

EMAIL PRIOR TO FILING.

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

EACH YEAR THE CONFLICT OF INTEREST POLICY IS DISTRIBUTED TO BOARD MEMBERS

AND STAFF. THOSE WITH A POTENTIAL CONFLICT COMPLETE A CONFLICT OF INTEREST

DISCLOSURE FORM AND SUBMIT IT TO THE BOARD CHAIRMAN. THE EXECUTIVE

COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS THE CONFLICT OF INTEREST

DISCLOSURE FORM. IF A CONFLICT EXISTS ALTERNATIVES TO THE PROPOSED

TRANSACTION OR ARRANGEMENT ARE INVESTIGATED TO DETERMINE IF THERE EXISTS A

MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT FROM A PERSON OR ENTITY THAT

WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST. IF A MORE ADVANTAGEOUS

TRANSACTION OR ARRANGEMENT IS NOT REASONABLY POSSIBLE UNDER CIRCUMSTANCES

NOT PRODUCING A CONFLICT OF INTEREST, THE GOVERNING BOARD OR COMMITTEE

SHALL DETERMINE BY A MAJORITY VOTE OF THE DISINTERESTED DIRECTORS WHETHER

THE TRANSACTION OR ARRANGEMENT IS IN THE ORGANIZATION'S BEST INTEREST, FOR

ITS OWN BENEFIT, AND WHETHER IT IS FAIR AND REASONABLE BEFORE IT ENTERS

INTO THE TRANSACTION OR AGREEMENT.

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

THE BOARD CHAIRMAN PERFORMS THE ANNUAL PERFORMANCE REVIEW OF THE EXECUTIVE

DIRECTOR. THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS DISCUSSES THE

EXECUTIVE DIRECTOR'S CURRENT COMPENSATION AND ANY ADJUSTMENT FOR THE COMING

YEAR. MINUTES OF THE MEETING/DISCUSSION ARE RECORDED AND MAINTAINED BY THE

BOARD CHAIRMAN.

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

Name of the organization

YEW DELL, INC.

Employer identification number

61-1390688

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST

POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR. THE ORGANIZATION

CONTINUES TO MAINTAIN AN EXECUTIVE COMMITTEE COMPRISED EXCLUSIVELY OF

DIRECTORS WHO SELECT THE INDEPENDENT AUDITOR. THE COMMITTEE MEETS WITH

THE INDEPENDENT AUDITOR AT THE CONCLUSION OF THE ANNUAL AUDIT.

IRS e-file Signature Authorization  
for a Tax Exempt EntityDepartment of the Treasury  
Internal Revenue Service

For calendar year 2022, or fiscal year beginning \_\_\_\_\_, 2022, and ending \_\_\_\_\_, 20\_\_\_\_

Do not send to the IRS. Keep for your records.

Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

2022

Name of filer

YEW DELL, INC.

EIN or SSN

61-1390688

Name and title of officer or person subject to tax

PAUL CAPPIELLO  
EXECUTIVE DIRECTOR**Part I Type of Return and Return Information**

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

1a	Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	_____
2a	Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a	Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a	Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	_____
5a	Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	_____
6a	Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	0.
7a	Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	_____
8a	Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	_____
9a	Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	_____
10a	Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	_____

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

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the

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

**PIN: check one box only**

I authorize CHERRY BEKAERT ADVISORY LLC to enter my PIN 90688  
ERO firm name Enter five numbers, but  
do not enter all zeros

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

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

Signature of officer or person subject to tax

\*\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\*\*\*

Date

**Part III Certification and Authentication**

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

61031290688

Do not enter all zeros

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

ERO's signature

Date

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2022)

Exempt Organization Business Income Tax Return  
(and proxy tax under section 6033(e))Department of the Treasury  
Internal Revenue Service

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

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

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

2022

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

A <input type="checkbox"/> Check box if address changed.	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)	D Employer identification number
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A	YEW DELL, INC. Number, street, and room or suite no. If a P.O. box, see instructions. 6220 OLD LAGRANGE ROAD	E Group exemption number (see instructions)
Print or Type	City or town, state or province, country, and ZIP or foreign postal code CRESTWOOD, KY 40014	F <input type="checkbox"/> Check box if an amended return.
C Book value of all assets at end of year .....	14,479,339.	
G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust	State college/university	
H Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439		
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation .....	<input type="checkbox"/>	
J Enter the number of attached Schedules A (Form 990-T) .....	1	
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter the name and identifying number of the parent corporation.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
L The books are in care of HOLLY ROGERS	Telephone number 502-241-4788	

**Part I Total Unrelated Business Taxable Income**

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) .....	1	0.
2 Reserved .....	2	
3 Add lines 1 and 2 .....	3	
4 Charitable contributions (see instructions for limitation rules) .....	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 .....	5	
6 Deduction for net operating loss. See instructions .....	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 .....	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions) .....	8	1,000.
9 <b>Trusts.</b> Section 199A deduction. See instructions .....	9	
10 <b>Total deductions.</b> Add lines 8 and 9 .....	10	1,000.
11 <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero .....	11	0.

**Part II Tax Computation**

1 <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) .....	1	0.
2 <b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	2	
3 <b>Proxy tax.</b> See instructions .....	3	
4 Other tax amounts. See instructions .....	4	
5 Alternative minimum tax (trusts only) .....	5	
6 <b>Tax on noncompliant facility income.</b> See instructions .....	6	
7 <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies .....	7	0.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-T (2022)

**Part III Tax and Payments**

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	1a		
b	Other credits (see instructions) .....	1b		
c	General business credit. Attach Form 3800 (see instructions) .....	1c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827) .....	1d		
e	<b>Total credits.</b> Add lines 1a through 1d .....	1e		
2	Subtract line 1e from Part II, line 7 .....	2	0.	
3	Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) .....	3		
4	<b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....	4	0.	
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k) .....	5	0.	
6a	Payments: A 2021 overpayment credited to 2022 .....	6a	1,880.	
b	2022 estimated tax payments. Check if section 643(g) election applies .....	6b		
c	Tax deposited with Form 8866 .....	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions) .....	6d		
e	Backup withholding (see instructions) .....	6e		
f	Credit for small employer health insurance premiums (attach Form 8941) .....	6f		
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other .....	6g	Total	
7	<b>Total payments.</b> Add lines 6a through 6g .....	7	1,880.	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached .....	8		
9	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	9		
10	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	10	1,880.	
11	Enter the amount of line 10 you want: <b>Credited to 2023 estimated tax</b> 1,880. <b>Refunded</b> .....	11	0.	

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

1	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here .....	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....	X	
3	Enter the amount of tax-exempt interest received or accrued during the tax year .....	\$	
4	Enter available pre-2018 NOL carryovers here \$ .....	Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.	
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
	513140	\$ 10,783.	
		\$	
6a	Did the organization change its method of accounting? (see instructions) .....	X	
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V .....		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.			May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of officer	Date	EXECUTIVE DIRECTOR		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name KEVIN FUQUA, CPA, CVA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00433011
	Firm's name CHERRY BEKAERT ADVISORY LLC			Firm's EIN 88-2730877	
	101 SOUTH 5TH STREET STE 2100				
	Firm's address LOUISVILLE, KY 40202			Phone no. 888-587-1719	

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

**2022**

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

<b>A</b> Name of the organization YEW DELL, INC.	<b>B</b> Employer identification number 61-1390688
<b>C</b> Unrelated business activity code (see instructions) 513140	<b>D</b> Sequence: 1 of 1

**E** Describe the unrelated trade or business ADVERTISING INCOME

<b>Part I</b> Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances	<b>c</b> Balance		
<b>2</b> Cost of goods sold (Part III, line 8)			
<b>3</b> Gross profit. Subtract line 2 from line 1c			
<b>4a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions			
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions			
<b>c</b> Capital loss deduction for trusts			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)			
<b>6</b> Rent income (Part IV)			
<b>7</b> Unrelated debt-financed income (Part V)			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)			
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)			
<b>10</b> Exploited exempt activity income (Part VIII)			
<b>11</b> Advertising income (Part IX)	5,300.		5,300.
<b>12</b> Other income (see instructions; attach statement)			
<b>13 Total.</b> Combine lines 3 through 12	5,300.		5,300.

**Part II** Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>
<b>2</b> Salaries and wages	<b>2</b>
<b>3</b> Repairs and maintenance	<b>3</b>
<b>4</b> Bad debts	<b>4</b>
<b>5</b> Interest (attach statement). See instructions	<b>5</b>
<b>6</b> Taxes and licenses	<b>6</b>
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>
<b>9</b> Depletion	<b>9</b>
<b>10</b> Contributions to deferred compensation plans	<b>10</b>
<b>11</b> Employee benefit programs	<b>11</b>
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>
<b>13</b> Excess readership costs (Part IX)	<b>13</b>
<b>14</b> Other deductions (attach statement)	<b>14</b>
<b>15 Total deductions.</b> Add lines 1 through 14	<b>15</b>
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

**Part III Cost of Goods Sold**

Enter method of inventory valuation

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

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) .....				0.
Deductions directly connected with the income				
4 in lines 2(a) and 2(b) (attach statement) .....				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) .....				0.

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property .....				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement) .....				
b Other deductions (attach statement) .....				
c Total deductions (add lines 3a and 3b, columns A through D) .....				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5 Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6 Divide line 4 by line 5 .....	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6 .....				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....				0.
9 Allocable deductions. Multiply line 3c by line 6 .....				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....				0.
11 Total dividends-received deductions included in line 10 .....				0.

**Part VI Interest, Annuities, and Rents from Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
				Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
<b>Totals</b>			0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A)			Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b>	0.			0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity: _____	2
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	3
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	4
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	5
5 Gross income from activity that is not unrelated business income .....	6
6 Expenses attributable to income entered on line 5 .....	7
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....	



990-T SCH A		POST-2017 NET OPERATING LOSS DEDUCTION		STATEMENT 1
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/18	1,652.	0.	1,652.	1,652.
12/31/19	3,002.	0.	3,002.	3,002.
12/31/20	6,129.	0.	6,129.	6,129.
NOL CARRYOVER AVAILABLE THIS YEAR			10,783.	10,783.

## **Oldham County Fiscal Court Grant Request 12-2024**

### **Highlighting Oldham County Agricultural History Klein Family Photographic Display at Yew Dell Botanical Gardens**

#### **1-statement of need for project**

Since its inception in 2002, Yew Dell Botanical Gardens has rapidly grown into a cultural and educational resource of local, national, and international importance. It is the only historic landscape in Kentucky recognized in the National Register of Historic Places. It has been listed by Horticulture Magazine as one of the Nation's Top 10 Destination Gardens and is one of only 9 Preservation Partners of the Garden Conservancy, a national organization dedicated to saving the Nation's best gardens.

Yew Dell wishes to create a permanent photographic exhibit to share the history of the Klein family and their agricultural/horticultural work on the property that now operates as the botanical garden. Theodore and Martha Lee Klein developed the original Yew Dell property, raised their family, and operated a trend-setting farm and commercial nursery between 1941 and 1998. The story of their impact on Oldham County, on the regional nursery production industry, and the creativity that created this jewel of a property needs to be shared with visitors. With the fall 2024 launch of the Kentucky Garden Trail (which features Yew Dell as one of the founding members) the timing is perfect to add this resource to help shed light on a prominent Oldham County family, their work and dedication to their craft, and to the place Oldham County occupies in the development of the regional agriculture and horticulture industries.

#### **2-Proposed use of funds to remediate the need**

The project plan is to print and mount on weatherproof material, a series of images depicting the Klein family's history, development of the property, and their impact on the regional plant industries. The images will be displayed in the Peyton Samuel Head Foundation Pavilion and in Yew Dell's visitor center. Funding from Fiscal Court would be used to select and curate the images from the family's existing collection of images, print the images on outdoor appropriate materials, purchase and install mounting hardware, and create interpretive messaging to go with the images.

#### **3-Project budget**

<b>Image selection, curation, and creating of interpretive text</b>	<b>\$ 1,800.00</b>
<b>Image printing on outdoor appropriate materials</b>	<b>\$ 7,100.00</b>
<b>Mounting hardware and installation</b>	<b>\$ 900.00</b>
<b>Total Request</b>	<b>\$ 9,800.00</b>



# YEW DELL BOTANICAL GARDENS

## Board of Directors 2024

### Executive Committee

Rob Nunnelley, President  
Rosemary Kirkwood, Vice President  
Nell Bradley, Secretary  
C. Barret Birnsteel, Treasurer  
Mary Rounsavall, at large member  
Fahr Juneja, at large member  
Lisa Barr, immediate past president

### Committee Chairs

Sally Vail, Development Committee  
Barret Birnsteel, Finance Committee  
Sarah Spurlock, Governance Committee  
Martha Hargis, Twilight Committee

#### **Lisa Barr (2007, 10, 13, 16, 19, 22)**

Business Affiliation: Civic Volunteer  
3114 Boxhill Lane  
Louisville, KY 40222  
895-1182 (h) 494-0584 (c)  
Email: [lisa@lisaelkinton@yahoo.com](mailto:lisa@lisaelkinton@yahoo.com)

#### **Sue Brown (2001, 04, 07, 10, 13, 16, 19, 22)**

Business Affiliation: Civic Volunteer  
10431 Covered Bridge Road  
Prospect, KY 40059  
228-8159 (h) 228-0344 (f) 314-4317 (c)  
Email: [s.a.brown@mindspring.com](mailto:s.a.brown@mindspring.com)

#### **C. Barret Birnsteel (2013, 16, 19, 22)**

Business Affiliation: First Bankers Trust Co.  
3405 Woodside Road  
Louisville, KY 40222  
895-4745 (h)  
Email: [cbb1944@gmail.com](mailto:cbb1944@gmail.com)

#### **Shannon Budnick (2022)**

Business Affiliation: Stock Yards Bank  
5807 Brittany Valley Road  
Louisville, KY 40222  
339-5028 (h) 762-8740 (c) 625-2513 (o)  
Email: [shannon.budnick@syb.com](mailto:shannon.budnick@syb.com)

#### **Nell Bradley (2013, 16, 19, 22)**

Business Affiliation: Lenihan Sotheby's Realty  
3602 Halls Hill Road  
Crestwood, KY 40014  
241-6831 (h) 338-2499 (c) 899-2129 (w)  
Email: [nell@lenihanrealty.com](mailto:nell@lenihanrealty.com)

#### **Jana Dowds (2023)**

Business Affiliation: Civic Volunteer  
P.O. Box 102  
Glenview, KY 40025  
693-5026 (c)  
Email: [jannac@jannacdowds.com](mailto:jannac@jannacdowds.com)

#### **Mary Broecker (2001, 04, 07, 10, 13, 16, 19, 22)**

Business Affiliation: Civic Volunteer  
2908 N. Highway 53  
La Grange, KY 40031  
222-1731 (h) 648-3440 (c)  
Email: [mary@BroeckerFamily.com](mailto:mary@BroeckerFamily.com)

#### **Pat Dwyer (2017, 20, 23)**

Business Affiliation: Dwyer Designscapes  
5600 Hitt Road  
Louisville KY 40241  
243-3940 (o) 552-8583 (c)  
Email: [pat@dwyerdesignscapes.com](mailto:pat@dwyerdesignscapes.com)

**Martha Hargis (2019, 22)**

Business Affiliation: Civic Volunteer  
1514 Goshen Lane  
Goshen, KY 40026  
599-1183 (c)  
Email: [marthahargis@gmail.com](mailto:marthahargis@gmail.com)

**Fahr Juneja (2021,24)**

Business Affiliation: Gulfstream Commercial Services  
8218 Spring Glade Place  
Prospect, KY 40059  
744-1465  
Email: [fjuneja@gmail.com](mailto:fjuneja@gmail.com)

**Rosemary Kirkwood (2001, 04, 07, 10, 13, 16, 19, 22)**

Business Affiliation: Civic Volunteer  
9 Overbrook Road  
Louisville, KY 40207  
899-3625 (h) 533-7003 (c) 897-7912 (f)  
Email: [rosemarykirkwood@me.com](mailto:rosemarykirkwood@me.com)

**Rob Nunnelley (2002, 05, 08, 11, 14, 17,20,23)**

Business Affiliation: Concord, LLC  
152 Crescent Avenue  
Louisville, KY 40206  
894-4439 (h) 777-8857 (c) 709-5816 (o)  
Email: [rnunnelley@hotmail.com](mailto:rnunnelley@hotmail.com)

**Mary Rounsavall(2001,04,07,10,13,16,19\*2yr,21,24)**

Business Affiliation: Civic Volunteer  
6 Arden Road  
Glenview, KY 40025  
551-1271 (c)  
Email: [mfrouns@gmail.com](mailto:mfrouns@gmail.com)

**Sarah Cronan Spurlock (2018, 21,24)**

Business Affiliation: Stites & Harbison, PLLC  
400 West Market Street, Suite 1800  
Louisville, KY 40202-3352  
681-0461 (o) 558-6348 (c)  
Email: [sspurlock@stites.com](mailto:sspurlock@stites.com)

**Mary Anne Thornton (2003,06,09,12,15,18,21,24)**

Business Affiliation: Civic Volunteer  
214 Sequoya Road  
Louisville, KY 40207  
387-3479 (c)  
Email: [thorntonma@aol.com](mailto:thorntonma@aol.com)

**Sally Vail (2018, 21,24)**

Business Affiliation: Civic Volunteer  
3920 Altawood Court  
Louisville, KY 40245  
819-3920 (c)  
Email: [rtvails@twc.com](mailto:rtvails@twc.com)

**Marianne Welch (2021,24)**

Business Affiliation: Civic Volunteer  
11811 Covered Bridge Road  
Prospect, KY 40059  
592-3025 (c)  
Email: [marianne@locusthillfo.com](mailto:marianne@locusthillfo.com)

\*\*\* No compensation is provided to any  
Yew Dell board members. \*\*\*

**Commonwealth of Kentucky  
Michael G. Adams, Secretary of St**

0515482  
Michael G. Adams  
KY Secretary of State  
Received and Filed  
6/4/2024 3:25:49 PM  
Fee receipt: \$15.00

Michael G. Adams  
Secretary of State  
P. O. Box 1150  
Frankfort, KY 40602-1150  
(502) 564-3490  
<http://www.sos.ky.gov>

**Annual Report  
Online Filing  
For the Year 2024**

ARP

**Company:** YEW DELL, INC.  
**Company ID:** 0515482  
**State of origin:** Kentucky  
**Formation date:** 5/8/2001 12:00:00 AM  
**Date filed:** 6/4/2024 3:23:34 PM  
**Fee:** \$15.00  
**Principal Office**  
6220 OLD LAGRANGE ROAD  
CRESTWOOD, KY 40014

**Registered Agent Name/Address**

MARY ROUNSAVALL  
6220 OLD LAGRANGE ROAD  
CRESTWOOD, KY 40014

**Current Officers**

President	Rob Nunnelley	152 Crescent Avenue, Louisville KY 40206
Secretary	Nell Bradley	3602 Halls Hill Road, Crestwood, KY 40014
Treasurer	Barret Birnsteel	3405 Woodside Road, Louisville KY 40222
Vice President	Rosemary Kirkwood	9 Overbrook Road, Louisville, KY 40207

**Directors**

Director	Mary Foote Rounsavall	6 Arden Road, Glenview, Kentucky 40025
Director	Lisa Barr	3114 Box Hill Lane, Louisville, KY 40222
Director	Rob Nunnelley	152 Crescent Avenue, Louisville, KY 40206

County:	Oldham
Business size:	Medium
Business type:	Museums, Art Galleries and Botanical and Zoological Gardens

**Signatures**

<b>Signature</b>	Paul Cappiello
<b>Title</b>	Executive Director



6826 W. State Highway 22

Crestwood, KY 40014

(502) 222-0056

TourOldham.com | Director@TourOldham.com

Kim Hydes, Executive Director

December 12, 2024

## Letter of Support

To whom it may concern,

Oldham County Tourism supports the Theodore Klein historical signage project, and the preservation of memories proposed at Yew Dell Botanical Gardens. It is essential to preserve the history of Yew Dell and to continuously find creative ways to promote Theodore Klein's significant legacy, not only in Yew Dell but also throughout Oldham County. Klein played a vital role in his industry, as evidenced by recent discoveries at other gardens and arboreta in the state, which are showcased in Oldham County Tourism's latest initiative, the Kentucky Garden Trail.

We support the efforts of Yew Dell for this project and know that it will enhance the visitor experience at the Gardens and in the Café.

Sincerely,

Kim Hydes  
Executive Director  
Oldham County Tourism & Conventions

**Yew Dell, Inc.**  
**Profit Loss Analysis**

	<b>Oct-24</b>	<b>Budget</b>	<b>Jan-Oct 24</b>	<b>YTD Budget</b>	<b>Annual Budget</b>	<b>Jan-Oct 23</b>	<b>\$ Change</b>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>4000 - Unrestricted Contributions</b>							
<b>Unrestricted Contributions-Indv</b>	10,869.21	27,208.33	110,645.38	<b>272,083.34</b>	326,500.00	121,357.88	<b>(10,712.50)</b>
<b>Unrestricted Contributions-Fnd</b>	3,500.00	6,666.67	15,500.00	<b>66,666.66</b>	80,000.00	14,058.87	1,441.13
<b>Unrestricted Contributions-Bequest</b>	0.00	0.00	411,592.36	0.00	0.00	0.00	<b>411,592.36</b>
<b>Unrestricted Contributions-Gate</b>	9,031.00	6,650.00	57,859.50	46,550.00	59,850.00 *	58,330.00	(470.50)
<b>Total Unrestricted Contributions</b>	23,400.21	40,525.00	<b>595,597.24</b>	<b>385,300.00</b>	466,350.00	193,746.75	<b>401,850.49</b>
<b>4100 - Restricted Contributions</b>							
<b>Restricted Contributions-Indv</b>	960.00	6,666.67	144,987.20	66,666.66	80,000.00	115,415.82	29,571.38
<b>Restricted Contributions-Endow</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Restricted Contributions-Fnd</b>	0.00	2,083.33	41,920.00	20,833.34	25,000.00	25,600.00	16,320.00
<b>Restricted Contributions-Pledge</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Restricted Contributions</b>	960.00	8,750.00	<b>186,907.20</b>	<b>87,500.00</b>	105,000.00	141,015.82	<b>45,891.38</b>
<b>4300 - Membership Contributions</b>	6,325.00	11,183.81	101,986.00	<b>111,838.07</b>	134,205.69	108,910.00	<b>(6,924.00)</b>
<b>4340 - Memorial/Honorarium Contribut</b>	1,000.00	1,250.00	23,167.52	12,500.00	15,000.00	9,824.84	13,342.68
<b>4400 - Merchandise/Cafe/Plant Income</b>	26,542.88	28,698.41	233,142.80	<b>200,888.93</b>	258,285.75 *	194,599.27	<b>38,543.53</b>
<b>4500 - Event Income</b>							
<b>Travel Programs Income</b>	0.00	1,250.00	0.00	12,500.00	15,000.00	0.00	0.00
<b>Educational Programs Income</b>	2,530.00	2,541.67	19,548.00	25,416.66	30,500.00	17,405.00	2,143.00
<b>Community Events</b>	1,000.00	7,154.17	45,650.00	71,541.66	85,850.00	50,560.00	(4,910.00)
<b>Twilight Event</b>	0.00	15,500.00	231,791.82	155,000.00	186,000.00	215,706.73	16,085.09
<b>Photography Rental Income</b>	1,425.00	150.00	6,700.00	1,500.00	1,800.00	4,500.00	2,200.00
<b>Event Rental Income</b>	38,742.91	13,683.33	223,736.98	<b>136,833.34</b>	164,200.00	239,870.10	<b>(16,133.12)</b>
<b>Total Event Income</b>	43,697.91	40,279.17	<b>527,426.80</b>	<b>402,791.66</b>	483,350.00	528,041.83	<b>(615.03)</b>
<b>4600 - Advertising Income</b>	1,650.00	416.67	7,040.00	4,166.66	5,000.00	6,400.00	640.00
<b>4700 - Interest Income</b>	6,282.05	16.67	58,158.51	166.66	200.00	25,989.15	32,169.36
<b>4710 - Dividend Income</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>4715 - Donated Stock Invest Gain/Loss</b>	0.00	0.00	56.34	0.00	0.00	(665.75)	722.09
<b>4750 - Property Rental Income</b>	4,993.29	4,990.50	49,776.36	49,905.00	59,886.00	48,326.52	<b>1,449.84</b>
<b>4800 - Misc. Income</b>	50.01	8.33	343.07	83.34	100.00	236.33	106.74
<b>4805 - SBA PPP LoanForgivenessProceeds</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>4900 - In Kind Contributions</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>4901 - Investment-Transfer to Operations</b>	0.00	0.00	585,787.22	556,945.85	556,945.85	147,104.05	438,683.17
<b>Total Income</b>	114,901.35	136,118.56	2,369,389.06	<b>1,812,086.17</b>	2,084,323.29	1,403,528.81	<b>965,860.25</b>
<b>Expense</b>							
<b>7000 - Personnel Expense</b>	99,183.73	121,207.57	1,037,045.54	1,212,075.56	1,454,490.70	872,412.84	164,632.70
<b>7100 - Administration Expense</b>	28,638.56	30,106.50	257,527.12	301,064.79	361,277.79	212,207.11	45,320.01
<b>7200 - Merchandise/Cafe/PlantSales Expense</b>	14,968.69	13,626.88	124,350.80	95,388.05	122,641.81 *	70,992.47	53,358.33
<b>7300 - Horticulture Expense</b>	12,810.38	5,103.13	57,535.05	51,031.24	61,237.50	43,495.05	14,040.00
<b>7400 - Utilities Expense</b>	2,760.45	3,056.84	32,597.08	30,568.40	36,682.08	31,603.68	993.40
<b>7500 - Education/Events Expense</b>	7,188.55	9,117.80	99,703.33	91,178.17	109,413.77	92,907.26	6,796.07
<b>7600 - Development/Marketing Exp</b>	3,108.04	5,903.75	53,494.69	59,037.50	70,845.00	58,126.80	(4,632.11)
<b>7700 - Maintenance Expense</b>	4,560.81	3,920.15	36,983.68	39,201.44	47,041.74	52,256.58	(15,272.90)
<b>7800 - Office Expense</b>	5,392.79	4,351.27	55,761.01	43,512.61	52,215.15	34,253.95	21,507.06
<b>Total Expense</b>	178,612.00	196,393.89	<b>1,754,998.30</b>	<b>1,923,057.76</b>	2,315,845.54	1,468,255.74	<b>286,742.56</b>
<b>Net Ordinary Income</b>	(63,710.65)	(60,275.33)	<b>614,390.76</b>	<b>(110,971.59)</b>	(231,522.25)	(64,726.93)	<b>679,117.69</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
<b>4902 - Unrealized Gain/Loss SchwabOptg</b>	6,205.67	0.00	82,814.61	0.00	0.00	51,402.29	31,412.32
<b>4908 - Unrealized Gain/Loss Schwab2Inv</b>	(7,000.28)	0.00	137,101.06	0.00	0.00	79,995.78	57,105.28
<b>4909 - Unrealized Gain/Loss Schwab1Inv</b>	(23,153.52)	0.00	456,458.63	0.00	0.00	282,966.69	173,491.94
<b>4910 - Unrealized Gain/Loss SYB Inv</b>	(18,196.14)	0.00	84,409.54	0.00	0.00	16,036.91	68,372.63
<b>4911 - Unrealized Gain/Loss Ohlmann</b>	0.00	0.00	635,722.15	0.00	0.00	0.00	635,722.15
<b>4912 - Dividend Income-Investment Acct</b>	6,965.25	0.00	255,812.40	0.00	0.00	41,212.32	214,600.08
<b>4913 - Interest Income-Investment Acct</b>	123.43	0.00	1,565.52	0.00	0.00	1,644.24	(78.72)
<b>4915 - Realized Investment Gain/Loss</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>8000 - Restricted Capital Contribution</b>	3,840.00	83,333.33	597,628.71	833,333.34	1,000,000.00	543,391.73	54,236.98
<b>Total Other Income</b>	(31,215.59)	83,333.33	2,251,512.62	833,333.34	1,000,000.00	1,016,649.96	1,234,862.66
<b>Other Expense</b>							
<b>6901 - Investment Transfer to Operations</b>	0.00	0.00	585,787.22	556,945.85	556,945.85	147,104.05	438,683.17
<b>6961 - Broker/Trade Exp-Investment Acct</b>	3,438.18	2,710.01	83,168.60	27,100.10	32,520.12	29,361.98	53,806.62
<b>Total Other Expense</b>	3,438.18	2,710.01	668,955.82	584,045.95	589,465.97	176,466.03	492,489.79
<b>Net Other Income</b>	(34,653.77)	80,623.32	1,582,556.80	249,287.39	410,534.03	840,183.93	742,372.87
<b>Net Income</b>	(98,364.42)	20,347.99	<b>2,196,947.56</b>	<b>138,315.80</b>	<b>179,011.78</b>	<b>775,457.00</b>	<b>1,421,490.56</b>

\* Gate,Gift Shop,Cafe & Event Rental Budget spread across 9 month

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAY 05 2006**

YEW DELL INC  
PO BOX 1334  
CRESTWOOD, KY 40014-1334

Employer Identification Number:  
61-1390688  
DLN:  
17053091772046  
Contact Person:  
MARY M SHEER ID# 31255  
Contact Telephone Number:  
(877) 829-5500  
Public Charity Status:  
170(b) (1) (A) (vi)

Dear Applicant:

Our letter dated October 2001, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,

  
Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements