

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

Open to Public Inspection

A For the 2001 calendar year, or tax year period beginning JUL 1, 2001 and ending JUN 30, 2002

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: CINCINNATI NATURE CENTER. D Employer identification number: 31-6057978. E Telephone number: (513)831-1711. F Accounting method: Accrual.

G Web site: N/A. H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? No. H(b) If "Yes," enter number of affiliates: N/A. H(c) Are all affiliates included? No. H(d) Is this a separate return filed by an organization covered by a group ruling? No.

J Organization type: 501(c)(3). K Check here if the organization's gross receipts are normally not more than \$25,000. L Gross receipts: 2,752,409.

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 Gross rents; 7 Other investment income; 8 Gross amount from sale of assets other than inventory; 9 Special events and activities; 10 Gross sales of inventory, less returns and allowances; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)				
cash \$ _____ noncash \$ _____	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25	87,360.	0.	87,360.
26 Other salaries and wages	26	1,404,953.	1,146,441.	113,835.
27 Pension plan contributions	27	56,187.	43,165.	7,575.
28 Other employee benefits	28			
29 Payroll taxes	29			
30 Professional fundraising fees	30			
31 Accounting fees	31	8,340.		8,340.
32 Legal fees	32	1,477.		1,477.
33 Supplies	33	48,340.	31,592.	16,748.
34 Telephone	34	32,355.	32,355.	
35 Postage and shipping	35	3,879.		3,879.
36 Occupancy	36	73,237.	73,237.	
37 Equipment rental and maintenance	37	64,540.	64,540.	
38 Printing and publications	38			
39 Travel	39	3,529.	3,529.	
40 Conferences, conventions, and meetings	40	17,265.	10,683.	6,582.
41 Interest	41	8,665.	8,665.	
42 Depreciation, depletion, etc (attach schedule)	42	245,611.	245,611.	
43 Other expenses not covered above (itemize)				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e SEE STATEMENT 5	43e	596,866.	348,930.	156,283.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D) carry these totals to lines 13-15	44	2,652,604.	2,008,748.	385,331.

Joint Costs Check if you are following SOP 98 2
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? **SEE STATEMENT 6**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others.)
a THE CINCINNATI NATURE CENTER CONDUCTS EDUCATIONAL PROGRAMS AND WORKSHOPS ON NATURE RELATED TOPICS. (Grants and allocations \$ _____)	2,008,748.
b _____ (Grants and allocations \$ _____)	
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (Should equal line 44, column (B), Program services)	2,008,748.

Part IV Balance Sheets

Note Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year	
Assets	45 Cash - non-interest-bearing	209,142.	45	1,147,669.	
	46 Savings and temporary cash investments		46		
	47 a Accounts receivable	47a 243,854.			
	b Less allowance for doubtful accounts	47b	47c	243,854.	
	48 a Pledges receivable	48a			
	b Less allowance for doubtful accounts	48b	48c		
	49 Grants receivable		49		
	50 Receivables from officers, directors, trustees, and key employees		50		
	51 a Other notes and loans receivable	51a			
	b Less allowance for doubtful accounts	51b	51c		
	52 Inventories for sale or use	92,489.	52	85,499.	
	53 Prepaid expenses and deferred charges	31,246.	53	20,458.	
	54 Investments - securities STMT 7 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	17,223,600.	54	14,715,979.	
	55 a Investments - land, buildings, and equipment basis	55a			
	b Less accumulated depreciation	55b	55c		
56 Investments - other		56			
57 a Land, buildings, and equipment basis	57a 10,868,501.				
b Less accumulated depreciation	57b 2,246,850.	7,809,878.	57c	8,621,651.	
58 Other assets (describe DEPOSIT - WORKERS COMP)		1,000.	58	1,000.	
59 Total assets (add lines 45 through 58) (must equal line 74)		25,775,171.	59	24,836,110.	
Liabilities	60 Accounts payable and accrued expenses	147,413.	60	188,414.	
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees		63		
	64 a Tax exempt bond liabilities		64a		
	b Mortgages and other notes payable	113,598.	64b	101,907.	
	65 Other liabilities (describe PROGRAM DEPOSITS)	7,095.	65	18,720.	
66 Total liabilities (add lines 60 through 65)		268,106.	66	309,041.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted	23,561,283.	67	22,143,056.	
	68 Temporarily restricted	1,277,983.	68	730,723.	
	69 Permanently restricted	667,799.	69	1,653,290.	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds		70		
	71 Paid-in or capital surplus, or land, building, and equipment fund		71		
	72 Retained earnings, endowment, accumulated income, or other funds		72		
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		25,507,065.	73	24,527,069.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)		25,775,171.	74	24,836,110.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return **Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<p>a Total revenue, gains, and other support per audited financial statements ▶ a 2,752,409.</p> <p>b Amounts included on line a but not on line 12, Form 990</p> <p>(1) Net unrealized gains on investments \$ _____</p> <p>(2) Donated services and use of facilities \$ _____</p> <p>(3) Recoveries of prior year grants \$ _____</p> <p>(4) Other (specify) STMT 8 \$ 151,754.</p> <p>Add amounts on lines (1) through (4) ▶ b 151,754.</p> <p>c Line a minus line b ▶ c 2,600,655.</p> <p>d Amounts included on line 12, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b, Form 990 \$ _____</p> <p>(2) Other (specify) \$ _____</p> <p>Add amounts on lines (1) and (2) ▶ d 0.</p> <p>e Total revenue per line 12, Form 990 (line c plus line d) ▶ e 2,600,655.</p>	<p>a Total expenses and losses per audited financial statements ▶ a 2,804,358.</p> <p>b Amounts included on line a but not on line 17, Form 990</p> <p>(1) Donated services and use of facilities \$ _____</p> <p>(2) Prior year adjustments reported on line 20, Form 990 \$ _____</p> <p>(3) Losses reported on line 20, Form 990 \$ _____</p> <p>(4) Other (specify) STMT 9 \$ 151,754.</p> <p>Add amounts on lines (1) through (4) ▶ b 151,754.</p> <p>c Line a minus line b ▶ c 2,652,604.</p> <p>d Amounts included on line 17, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b, Form 990 \$ _____</p> <p>(2) Other (specify) \$ _____</p> <p>Add amounts on lines (1) and (2) ▶ d 0.</p> <p>e Total expenses per line 17, Form 990 (line c plus line d) ▶ e 2,652,604.</p>
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Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances	
WILLIAM H. HOPPLE 4949 TEALTOWN ROAD MILFORD, OH 45150 SEE ATTACHED LIST	PRESIDENT/EXECUTIVE DIR.	40	87,360.	4,368.	4,500.
-----			0.	0.	0.

26-70 10 110871

Part VI Other Information Yes No

Table with 3 columns: Question, Yes, No. Rows include questions 76-91 regarding organizational activities, financials, and governance.

91 The books are in care of SHIRLEY MCINTOSH Telephone no (513) 831-1711
Located at 4949 TEALTOWN ROAD, MILFORD OH ZIP + 4 45150

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here
and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a WORKSHOPS & PROGRAMS					266,870.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	433,107.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	22,008.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	<43,306.>	
101 Net income or (loss) from special events			01	28,464.	
102 Gross profit or (loss) from sales of inventory					51,338.
103 Other revenue					
a VENDING MACHINES			03	4,886.	
b MISCELLANEOUS			01	19,084.	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		464,243.	318,208.
105 Total (add line 104, columns (B), (D), and (E))					782,451.

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	WORKSHOPS AND PROGRAMS TO EDUCATE THE PUBLIC REGARDING ENVIRONMENTAL PROBLEMS AND SOLUTIONS.
102	THE SALE OF BOOKS AND OTHER ITEMS RELATED TO NATURE EDUCATES THE PUBLIC REGARDING WILDLIFE AND ENVIRONMENTAL RELATED ISSUES.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with

- (a) Did the organization, during the year, receive any funds, directly or indirectly, from a disqualified person?
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a contract described in section 501(c)(17)(B)?

Note If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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 furnished by taxpayer.

Please Sign Here: *William H. Rippe* Signature of officer Date

Paid Preparer's Use Only: Preparer's signature: *Charles CDA*
 Firm's name (or your name if self-employed), address, and ZIP + 4: RIPPE & KINGSTON CO PSC
 1077 CELESTIAL STREET
 CINCINNATI, OHIO 4520

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

2001

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization **CINCINNATI NATURE CENTER** Employer identification number **31 6057978**

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state **▶** _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)
- 12 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 charitable, etc., 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) (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting
 Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	982,909.	1,061,971.	2,040,167.	2,072,276.	6,157,323.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	418,455.	529,642.	641,737.	396,719.	1,986,553.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	191,561.	581,831.	436,526.	28,135.	1,238,053.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	11,838.	19,211.	SEE STATEMENT 10 5,242.	39,694.	75,985.
23 Total of lines 15 through 22	1,604,763.	2,192,655.	3,123,672.	2,536,824.	9,457,914.
24 Line 23 minus line 17	1,186,308.	1,663,013.	2,481,935.	2,140,105.	7,471,361.
25 Enter 1% of line 23	16,048.	21,927.	31,237.	25,368.	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 149,427.
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.				26b 0.
	c Total support for section 509(a)(1) test: Enter line 24, column (e)				26c 7,471,361.
	d Add: Amounts from column (e) for lines 18 1,238,053. 19 _____ 22 75,985. 26b _____				26d 1,314,038.
	e Public support (line 26c minus line 26d total)				26e 6,157,323.
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f 82.4123%
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A				
	(2000)	(1999)	(1998)	(1997)	
	b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A				
	(2000)	(1999)	(1998)	(1997)	
	c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____				27c N/A
	d Add: Line 27a total _____ and line 27b total _____				27d N/A
	e Public support (line 27c total minus line 27d total)				27e N/A
	f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)				27f N/A
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g N/A %
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h N/A %

28 Unusual Grants For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

NONE

Part V Private School Questionnaire (See page 7 of the instructions) N/A
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement.)		
<hr/> <hr/> <hr/>			
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)	32d	
<hr/> <hr/> <hr/>			
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)	33h	
<hr/> <hr/> <hr/>			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
(The term "expenditures" means amounts paid or incurred)		N/A													
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36													
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37													
38	Total lobbying expenditures (add lines 36 and 37)	38													
39	Other exempt purpose expenditures	39													
40	Total exempt purpose expenditures (add lines 38 and 39)	40													
41	Lobbying nontaxable amount. Enter the amount from the following table -														
	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">If the amount on line 40 is -</td> <td style="width: 50%;">The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500 000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500 000 but not over \$1 000 000</td> <td>\$100 000 plus 15% of the excess over \$500 000</td> </tr> <tr> <td>Over \$1 000 000 but not over \$1 500 000</td> <td>\$175 000 plus 10% of the excess over \$1 000 000</td> </tr> <tr> <td>Over \$1 500 000 but not over \$17 000 000</td> <td>\$225 000 plus 5% of the excess over \$1 500 000</td> </tr> <tr> <td>Over \$17 000 000</td> <td>\$1 000 000</td> </tr> </table>	If the amount on line 40 is -	The lobbying nontaxable amount is -	Not over \$500 000	20% of the amount on line 40	Over \$500 000 but not over \$1 000 000	\$100 000 plus 15% of the excess over \$500 000	Over \$1 000 000 but not over \$1 500 000	\$175 000 plus 10% of the excess over \$1 000 000	Over \$1 500 000 but not over \$17 000 000	\$225 000 plus 5% of the excess over \$1 500 000	Over \$17 000 000	\$1 000 000	41	
If the amount on line 40 is -	The lobbying nontaxable amount is -														
Not over \$500 000	20% of the amount on line 40														
Over \$500 000 but not over \$1 000 000	\$100 000 plus 15% of the excess over \$500 000														
Over \$1 000 000 but not over \$1 500 000	\$175 000 plus 10% of the excess over \$1 000 000														
Over \$1 500 000 but not over \$17 000 000	\$225 000 plus 5% of the excess over \$1 500 000														
Over \$17 000 000	\$1 000 000														
42	Grassroots nontaxable amount (enter 25% of line 41)	42													
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43													
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44													

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- a Transfers from the reporting organization to a noncharitable exempt organization of: (i) Cash, (ii) Other assets; b Other transactions: (i) Sales or exchanges of assets with a noncharitable exempt organization, (ii) Purchases of assets from a noncharitable exempt organization, (iii) Rental of facilities, equipment, or other assets, (iv) Reimbursement arrangements, (v) Loans or loan guarantees, (vi) Performance of services or membership or fundraising solicitations; c Sharing of facilities, equipment, mailing lists, other assets, or paid employees; d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 2 columns: Yes, No. Rows for 51a(i), 51a(ii), 51b(i-vi), 51c, and 51d. All 'No' boxes are checked (X).

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. All cells are empty.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

Yes No

b If "Yes," complete the following schedule N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. All cells are empty.

FORM 990 RENTAL INCOME STATEMENT 1

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
	1	22,008.
TOTAL TO FORM 990, PART I, LINE 6A		22,008.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 2

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
FUNDRAISER	62,662.		62,662.	34,198.	28,464.
TO FM 990, PART I, LINE 9	62,662.		62,662.	34,198.	28,464.

FORM 990

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 3

INCOME

1. GROSS RECEIPTS	168,894	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		168,894
4. COST OF GOODS SOLD (LINE 13)	117,556	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		51,338

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	92,489	
7. MERCHANDISE PURCHASED		
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES	110,566	
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		203,055
12. INVENTORY AT END OF YEAR	85,499	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12)		117,556

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
DESCRIPTION		AMOUNT	
UNREALIZED LOSS		<928,047.>	
TOTAL TO FORM 990, PART I, LINE 20		<928,047.>	

FORM 990	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
VOLUNTEERS	4,517.	4,517.			
UTILITIES	55,092.	55,092.			
OFFICE EXPENSE	19,794.	4,122.	15,672.		
PROFESSIONAL SERVICES	104,841.	70,209.	34,632.		
OTHER EXPENSES	22,722.	16,510.	6,212.		
EXHIBITS	1,482.	968.		514.	
PUBLIC RELATIONS	4,674.	3,055.		1,619.	
PROMOTION	66,190.	43,257.		22,933.	
MEMBERSHIP	40,478.	26,454.		14,024.	
MARKETING PROGRAM	22,363. 154,331.	14,615. 68,014.	41,502.	7,748. 44,815.	
VENDING MACHINE	2,339.	2,339.			
INVESTMENT FEES	58,265.		58,265.		
EDUCATION SUPPLIES	7,444.	7,444.			
RENT	32,334.	32,334.			
TOTAL TO FM 990, LN 43	596,866.	348,930.	156,283.	91,653.	

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT	6
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EXPLANATION

THE CINCINNATI NATURE CENTER CONDUCTS EDUCATIONAL PROGRAMS AND WORKSHOPS ON NATURE RELATED TOPICS.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 7

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
CORPORATE STOCKS				12476446.	12,476,446.
CORPORATE BONDS & NOTES				2,239,533.	2,239,533.
TO 990, LN 54 COL B				14715979.	14,715,979.

FORM 990 OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 8

DESCRIPTION	AMOUNT
DIRECT EXPENSES	151,754.
TOTAL TO FORM 990, PART IV-A	151,754.

FORM 990 OTHER EXPENSES NOT INCLUDED ON FORM 990 STATEMENT 9

DESCRIPTION	AMOUNT
EXPENSES IN PART I	151,754.
TOTAL TO FORM 990, PART IV-B	151,754.

SCHEDULE A OTHER INCOME STATEMENT 10

DESCRIPTION	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT	1997 AMOUNT
MISCELLANEOUS	11,838.	19,211.	5,242.	39,694.
TOTAL TO SCHEDULE A, LINE 22	11,838.	19,211.	5,242.	39,694.

Cincinnati Nature Center
 990 Workpaper Preparation
 List of Officers Directors and Trustees
 Fiscal Year 2002

<u>Name</u>	<u>Address</u>	<u>Title</u>	<u>Time Devoted Per Week</u>	<u>Compensation</u>	<u>Contributions to Employee Benefit Plan</u>	<u>Expense Account and Other Allowances</u>
Thomas D Anthony	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Arnold Neal E	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Black Jr Mrs Robert L	4949 Tealtown Road Milford OH 45150	Honorary Trustee	0	\$0	\$0	\$0
Bobonick Steven M	4949 Tealtown Road Milford OH 45150	Vice President	10	\$0	\$0	\$0
Boothe James W	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Brooks John R	4949 Tealtown Road Milford OH 45150	Treasurer	10	\$0	\$0	\$0
Carl Angela R	4949 Tealtown Road Milford OH 45150	At Large	10	\$0	\$0	\$0
Eckstein Herman	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Ferguson William H	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Fowler Thaddeus W	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Fnel Kent P	4949 Tealtown Road Milford OH 45150	Chairman	10	\$0	\$0	\$0
Halley Louise A.	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Hartman Catherine	4949 Tealtown Road Milford OH 45150	Secretary	10	\$0	\$0	\$0
Haussler Len A.	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Head Louise	4949 Tealtown Road Milford OH 45150	Honorary Trustee	0	\$0	\$0	\$0
Heekin Brian E	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Hirschfeld Michael A	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Hopple William H	4949 Tealtown Road Milford OH 45150	President / Executive Director	40	\$87 360	\$4 368	\$4 500
Jay Garth N	4949 Tealtown Road Milford OH 45150	Vice President	10	\$0	\$0	\$0
Kirkwood Thomas J	4949 Tealtown Road Milford OH 45150	Vice Chair	10	\$0	\$0	\$0
Maslowski Karl H	4949 Tealtown Road Milford OH 45150	Honorary Trustee	0	\$0	\$0	\$0
McGruder Jill T	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Mongelluzzo John	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Moss Gates M	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Nyce Mrs Fletcher	4949 Tealtown Road Milford OH 45150	Honorary Trustee	0	\$0	\$0	\$0
Oliver Richard D	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Rounding Ruth	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Scheer Virginia	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Smith Kim R	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Stonebraker Barbara J	4949 Tealtown Road Milford OH 45150	Vice President	10	\$0	\$0	\$0
Stotts Jane	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Tysoe Arleigh	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0
Wulsin Drausin F	4949 Tealtown Road Milford OH 45150	Trustee	10	\$0	\$0	\$0

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545 1709

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Note Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only
 All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print	Name of Exempt Organization	Employer identification number
	CINCINNATI NATURE CENTER	31-6057978
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions	
	4949 TEALTOWN ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	MILFORD, OH 45150-9752	

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990 BL | <input type="checkbox"/> Form 990 T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990 EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990 PF | <input type="checkbox"/> Form 1041 A | <input type="checkbox"/> Form 8870 |

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole** group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3 month (6 month, for 990-T corporation) extension of time until FEBRUARY 18, 2003 to file the exempt organization return for the organization named above. The extension is for the organization's return for
 ▶ calendar year _____ or
 ▶ tax year beginning JUL 1, 2001, and ending JUN 30, 2002

2 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Form 990 BL, 990 PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990 PF or 990 T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ N/A

Signature and Verification

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

Signature ▶ Title ▶ CPA Date ▶ 11/12/02

LHA For Paperwork Reduction Act Notice, see instruction

RIPPE & KINGSTON CO PSC
 ROOKWOOD BLDG - 1077 CELESTIAL ST
 CINCINNATI, OHIO 45202
 ID NO 31-1192250
 Form 8868 (12-2000)